

STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

CONFERENCE COMMITTEE SUBSTITUTE
FOR ENGROSSED
SENATE JOINT
RESOLUTION 32

By: Douglass of the Senate

and

Phillips and Calvey of the
House

CONFERENCE COMMITTEE SUBSTITUTE

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 5 of Article X of the Constitution of the State of Oklahoma, which relates to revenue and taxation; authorizing Legislature to enact laws providing for tax abatement under certain circumstances; providing ballot title; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
2ND SESSION OF THE 48TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to Section 5 of Article X of the Constitution of the State of Oklahoma, to read as follows:

Section 5. Surrender of power of taxation - Uniformity of taxes.

~~The~~ A. Except as otherwise provided by this section, the power of taxation shall never be surrendered, suspended, or contracted away.

B. Taxes shall be uniform upon the same class of subjects.

C. The Legislature is hereby authorized to enact laws providing for the abatement of tax assessments, or portions thereof, if:

1. Collection of the tax liability and interest and penalties accruing thereto would reasonably result in the taxpayer declaring bankruptcy;

2. The tax is uncollectible due to insolvency of the taxpayer resulting from factors beyond control of the taxpayer or for other similar cause beyond the control of the taxpayer;

3. The tax liability is attributable to actions of a person other than the taxpayer and it would be inequitable to hold the taxpayer liable for the tax liability; or

4. In cases of nonpayment of trust fund taxes, the taxes were not collected by the taxpayer from its customer and the taxpayer had a good faith belief that collection of the taxes was not required.

SECTION 2. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 1 of this resolution shall be in the following form:

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends Section 5 of Article 10 of the State Constitution. It will allow the Legislature to pass laws providing for the abatement of taxes or parts of taxes. Taxes will only be abated if:

1. Collection of the tax, and interest and penalties, would cause the taxpayer to declare bankruptcy;

2. The tax is not collectible due to insolvency of the taxpayer or other cause due to factors beyond the control of the taxpayer;

3. The tax results from actions of a person other than the taxpayer and it would be unfair to hold the taxpayer liable for the tax; or

4. The tax is a trust tax, the tax was not collected and the taxpayer had a good faith belief that collection was not required.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

SECTION 3. The President Pro Tempore of the Senate shall, immediately after the passage of this resolution, prepare and file one copy thereof, including the Ballot Title set forth in SECTION 2 hereof, with the Secretary of State and one copy with the Attorney General.

48-2-3310

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6/12/2015 3:17:20 AM