

ENGROSSED SENATE
JOINT
RESOLUTION NO. 32

By: Douglass of the Senate

and

Phillips of the House

[joint resolution - Secretary of State - revenue and
taxation - providing tax abatement - providing
ballot title -
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; or

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.

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 allows the Legislature to pass laws providing for the abatement of taxes or parts of taxes. Taxes could 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; or

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.

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.

Passed the Senate the 26th day of February, 2002.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____,
2002.

Presiding Officer of the House
of Representatives