ENROLLED HOUSE
JOINT
RESOLUTION NO. 1001

By: Claunch, Rice, Braddock, Deutschendorf, Turner and Perry of the House

and

Reynolds of the Senate

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 6 of Article X of the Constitution of the State of Oklahoma; setting forth exemption from ad valorem taxes for storm shelters; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 1ST 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 6 of Article X of the Constitution of the State of Oklahoma to read as follows:

Section 6. ~~(a)~~ A. Except as otherwise provided in subsection ~~(b)~~ B of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States except property for which a federal agency obtains title through foreclosure, voluntary or involuntary liquidation or bankruptcy unless the taxation of such property is prohibited by federal law; all property of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and livestock employed in the support of the family, not exceeding One Hundred Dollars ($100.00) in value, and all growing crops, shall be exempt from taxation: Provided, that all property not herein specified now exempt from taxation under the laws of the Territory of Oklahoma, shall be exempt from taxation until otherwise provided by law.

All property owned by the Murrow Indian Orphan Home, located in Coal County, and all property owned by the Whitaker Orphan Home, located in Mayes County, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other

orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The Legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five (5) years, as an inducement to their location.

Up to one hundred (100) square feet of a storm shelter designed for protection and safety from tornadoes or tornadic winds and installed or added to an improvement to real property after January 1, 2002, shall be exempt from taxation. A storm shelter shall include, but not be limited to, a safe room built as part of and within an improvement to real property. If title to property with an exempt storm shelter is transferred, changed or conveyed to another person, such storm shelter shall be assessed for that year based on the fair cash value as set forth in Section 8 of this article.

~~(b)~~ B. The board of county commissioners of any county may call a special election to determine whether or not household goods of the heads of families and livestock employed in support of the family located within the county shall be exempt from ad valorem taxation. Such an election shall also be called by the board upon petition signed by not less than twenty-five percent (25%) of the registered voters of the county. Upon passage of the question, the exemption provided for in this subsection shall become effective on January 1 of the following year.

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 the Oklahoma Constitution. It amends Section 6 of Article 10. This measure would exempt storm shelters from property tax. It would exempt up to 100 square feet of a storm shelter from tax. A storm shelter must be designed to provide protection and safety from tornadoes. Storm shelters shall include safe rooms built within a home. The exemption would apply to storm shelters added after January 1, 2002. A transfer of real property with an exempt storm shelter would result in the shelter being subject to property tax.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

☐ YES, FOR THE AMENDMENT

☐ NO, AGAINST THE AMENDMENT

SECTION 3. The Chief Clerk of the House of Representatives, immediately after the passage of this resolution, shall 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 House of Representatives the 14th day of May, 2001.

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Presiding Officer of the House of Representatives

Passed the Senate the 16th day of May, 2001.

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Presiding Officer of the Senate