

EHJR 1001

1 THE STATE SENATE
2 Monday, March 26, 2001

3 ENGROSSED

4 House Joint

5 Resolution No. 1001

6 As Amended

7 ENGROSSED HOUSE JOINT RESOLUTION NO. 1001 - By: CLAUNCH and RICE of
8 the House and REYNOLDS of the Senate.

9 (Joint Resolution - Constitutional amendment - exemption -
10 storm shelters - ballot title -
11 filing)

12 SECTION 1. The Secretary of State shall refer to the people for
13 their approval or rejection, as and in the manner provided by law,
14 the following proposed amendment to Section 6 of Article X of the
15 Constitution of the State of Oklahoma to read as follows:

16 Section 6.~~(a)~~ A. Except as otherwise provided in subsection ~~(b)~~
17 B of this section, all property used for free public libraries, free
18 museums, public cemeteries, property used exclusively for nonprofit
19 schools and colleges, and all property used exclusively for
20 religious and charitable purposes, and all property of the United
21 States except property for which a federal agency obtains title
22 through foreclosure, voluntary or involuntary liquidation or
23 bankruptcy unless the taxation of such property is prohibited by
24 federal law; all property of this state, and of counties and of

1 municipalities of this state; household goods of the heads of
2 families, tools, implements, and livestock employed in the support
3 of the family, not exceeding One Hundred Dollars (\$100.00) in value,
4 and all growing crops, shall be exempt from taxation: Provided,
5 that all property not herein specified now exempt from taxation
6 under the laws of the Territory of Oklahoma, shall be exempt from
7 taxation until otherwise provided by law.

8 All property owned by the Murrow Indian Orphan Home, located in
9 Coal County, and all property owned by the Whitaker Orphan Home,
10 located in Mayes County, so long as the same shall be used
11 exclusively as free homes or schools for orphan children, and for
12 poor and indigent persons, and all fraternal orphan homes, and other
13 orphan homes, together with all their charitable funds, shall be
14 exempt from taxation, and such property as may be exempt by reason
15 of treaty stipulations, existing between the Indians and the United
16 States government, or by federal laws, during the force and effect
17 of such treaties or federal laws. The Legislature may authorize any
18 incorporated city or town, by a majority vote of its electors voting
19 thereon, to exempt manufacturing establishments and public utilities
20 from municipal taxation, for a period not exceeding five (5) years,
21 as an inducement to their location.

22 Beginning January 1, 2001, any storm shelter designed for
23 protection and safety from tornadoes or tornadic winds and installed

1 or added to an improvement to real property after January 1, 2002,
2 shall be exempt from taxation. A storm shelter shall include, but
3 not be limited to, a safe room built as part of and within an
4 improvement to real property. If title to property with an exempt
5 storm shelter is transferred, changed or conveyed to another person,
6 such storm shelter shall be assessed for that year based on the fair
7 cash value as set forth in Section 8 of this article.

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

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

20 BALLOT TITLE
21 Legislative Referendum No. _____ State Question No. _____

22 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

1 This measure amends the Oklahoma Constitution. It amends
2 Section 6 of Article 10. This measure would exempt storm
3 shelters from property tax. A storm shelter must be designed to
4 provide protection and safety from tornadoes. Storm shelters
5 shall include safe rooms built within a home. The storm shelter
6 would be exempt from property tax if the shelter was added after
7 January 1, 2002. The exemption would be effective beginning
8 January 1, 2002. A transfer of real property with an exempt
9 storm shelter would result in the shelter being subject to
10 property tax assessment.

11 SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

12 YES, FOR THE AMENDMENT

13 NO, AGAINST THE AMENDMENT

14 SECTION 3. The Chief Clerk of the House of Representatives,
15 immediately after the passage of this resolution, shall prepare and
16 file one copy thereof, including the Ballot Title set forth in
17 SECTION 2 hereof, with the Secretary of State and one copy with the
18 Attorney General.

19 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-20-01 - DO PASS,
20 As Amended.