

SJR 32

THE STATE SENATE
Tuesday, February 26, 2002

Senate Joint
Resolution No. 32
As Amended

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

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

7 SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

8 YES, FOR THE AMENDMENT

9 NO, AGAINST THE AMENDMENT

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

15 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-19-02 - DO PASS,
16 As Amended and Coauthored.