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**THE STATE SENATE**  
**Thursday, April 8, 2004**

**ENGROSSED**

**House Joint**

**Resolution No. 1063**

**As Amended**

ENGROSSED HOUSE JOINT RESOLUTION NO. 1063 - By: STAGGS of the House  
and ROZELL of the Senate.

[ Joint Resolution - proposed amendment to Section 6 of  
Article X of the Constitution of the State of Oklahoma -  
property - ballot title - filing ]

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. Except as otherwise provided in subsection 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 purposes or all property owned by charitable entities  
and used by the owner exclusively for 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

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

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

1 Up to one hundred (100) square feet of a storm shelter designed  
2 for protection and safety from tornadoes or tornadic winds and  
3 installed or added to an improvement to real property after January  
4 1, 2002, shall be exempt from taxation. A storm shelter shall  
5 include, but not be limited to, a safe room built as part of and  
6 within an improvement to real property. If title to property with  
7 an exempt storm shelter is transferred, changed or conveyed to  
8 another person, such storm shelter shall be assessed for that year  
9 based on the fair cash value as set forth in Section 8 of this  
10 article.

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

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

23 BALLOT TITLE

1 Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

2 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

3 This measure amends the Oklahoma Constitution. It amends  
4 Section 6 of Article 10. Some property is exempt from property  
5 taxes. Property used for a religious purpose is exempt.  
6 Property used for a charitable purpose is exempt. This measure  
7 would change the rule for charitable property. Some kind of  
8 charitable entity would be required to own the property. The  
9 property owned by the charity would have to be used for a  
10 charitable purpose. The measure would not change the rule for  
11 religious property. Religious property would be exempt based  
12 upon its use, but not based upon ownership.

13 SHALL THE PROPOSAL BE APPROVED?

14 FOR THE PROPOSAL - YES \_\_\_\_\_

15 AGAINST THE PROPOSAL - NO \_\_\_\_\_

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

21 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-30-04 - DO PASS,  
22 As Amended.