STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

SENATE JOINT
RESOLUTION 10 By: Williamson

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 9 of Article X of the Constitution of the State of Oklahoma; allowing school district to make additional tax levy; limiting amount thereof; requiring voter approval; providing for apportionment of revenues; prohibiting conditioning of state aid or benefits on levy; providing ballot title; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE 1ST SESSION OF THE 49TH 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 9 of Article X of the Constitution of the State of Oklahoma to read as follows:

Section 9. ~~(a)~~ A. Except as herein otherwise provided, the total taxes for all purposes on an ad valorem basis shall not exceed, in any taxable year, fifteen (15) mills on the dollar, no less than five (5) mills of which is hereby apportioned for school district purposes, the remainder to be apportioned between county, city, town and school district, by the County Excise Board, until such time as a regular apportionment thereof is otherwise provided for by the Legislature.

~~No~~ Except as otherwise provided in subsection H of this section, no ad valorem tax shall be levied for State purposes, nor shall any part of the proceeds of any ad valorem tax levy upon any kind of property in this State be used for State purposes.

~~(b)~~ B. A tax of four (4) mills on the dollar valuation of all taxable property in the county shall be levied annually in each county of the State for school purposes and, until otherwise provided by law, the proceeds thereof shall be apportioned to the school districts of the county by the County Treasurer on the basis of the legal average daily attendance for the preceding school year as certified by the State Board of Education. Provided that in case a school district lies in more than one county, such district shall be deemed a school district of the county having the greater part of the area comprising such district, unless otherwise provided by law, and shall be entitled to participate in the proceeds of such tax on the same basis as districts lying wholly within such county but revenue from such tax on the assessed valuation of the district in other counties shall, when collected, be transmitted to the County Treasurer of such county having the greater part of the area comprising the district, unless otherwise provided by law, and be apportioned as hereinbefore provided for the proceeds of such tax on the assessed valuation of such county. Not to exceed seventy-five per centum (75%) of the amount received by a school district from the proceeds of such county levy in any year shall be required to finance the State guaranteed program of such district.

~~(c)~~ C. Upon certification of a need therefor by the board of education of any school district an additional tax of not to exceed fifteen (15) mills on the dollar valuation of all taxable property in the district shall be levied for the benefit of the schools of such district.

~~(d)~~ D. In addition to the levies hereinbefore authorized, any school district may make an emergency levy for the benefit of the schools of such district, in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in such district when approved by a majority of the electors of the district voting on the question at an election called for such purpose. This

emergency levy shall provide only sufficient additional revenue to meet the needs of the district each fiscal year as determined by the board of such district and must be approved by a majority of the electors voting on ~~said~~ the question at such an election for each fiscal year.

~~(d-1)~~ E. In addition to the levies hereinbefore authorized, any school district may make a local support levy for the benefit of the schools of such district, in an amount not to exceed ten (10) mills on the dollar valuation of the taxable property in such district, when approved by a majority of the ad valorem taxpaying voters voting on ~~said~~ the question at an election for each fiscal year called for such purposes. This local support levy shall provide only sufficient additional revenue to meet the needs of the district for each such fiscal year as determined by the board of such district; provided, an elector desiring to vote upon such local support levy must present an ad valorem tax receipt for the year immediately preceding before being issued a ballot, or sign a sworn affidavit certifying the fact of such payment.

~~(d-2)~~ F. A school district may upon approval by a majority of the electors of the district voting on the question make the ad valorem levy for emergency levy and local support levy under ~~(d)~~ subsections D and ~~(d-1)~~ E of this section permanent. If the question is approved, the levies, in the amount approved as required by this section, shall be made each fiscal year thereafter until such time as a majority of the electors of the district voting on the question rescind the making of the levy permanent. An election on such question shall be held at such time as a petition is signed by ten percent (10%) of the school district electors or a recommendation by the board of education of the school district is made asking that the levies be made each fiscal year.

~~(e)~~ G. The amount of revenue from school district ad valorem taxes levied under ~~(a)~~ subsections A and ~~(c)~~ C of this ~~Section~~

section which any school district may be required to use to finance its State guaranteed program shall not be in excess of its share, based upon its relative taxpaying ability as may be defined by law, of an amount equivalent to the net proceeds from a fifteen (15) mill tax levy on the aggregate net assessed valuation of the State; but until such relative taxpaying ability is defined by the Legislature, the amount of revenue from such taxes which any school district may be required to use to finance its State guaranteed program shall not be in excess of the net proceeds from an ad valorem tax levy of fifteen (15) mills on the dollar net assessed valuation of the district. No part of the proceeds from any ad valorem levy for emergency levy and local support levy under ~~(d)~~ subsections D and ~~(d-1)~~ E of this ~~Section~~ section shall be required to finance the State guaranteed program of such district.

Nothing in the amendments to the Constitution incorporated herein shall be construed to amend, alter or supersede the present application of Sections 1 and 2 of Article XII-A~~, Sections 1 and 2~~ of the Oklahoma Constitution.

H. In addition to other levies herein authorized, any school district may make a levy, in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in such district when approved by a majority of the electors of the district voting on the question at an election called for such purpose. Revenue from any levy made pursuant to the provisions of this subsection shall be apportioned as follows:

1. Ninety percent (90%) of such revenue shall be apportioned to the school district to be used for the benefit of the schools of such district; and

2. Ten percent (10%) of such revenue shall be transmitted to the State Treasurer for deposit to a revolving fund, to be used exclusively for the benefit of the common schools of this state.

Provided, no state aid or benefit to any school district may be conditioned on or reduced or increased by the levying of or failure to levy the millage provided for in this subsection.

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 9 of Article 10 of the State Constitution. It allows a school district to levy an additional property tax of up to five mills. Before the levy could be made, voter approval is required. Revenue from the levy is used for schools of the district (90%) and by the state for common schools (10%). State aid or benefits cannot be conditioned on or affected by the levy of this new millage.

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.

49-1-731 CD 6/12/2015 8:03:49 PM