

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

HOUSE JOINT
RESOLUTION 1060

By: Calvey

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 6 of Article X of the Constitution of the State of Oklahoma; modifying provisions related to exemptions from ad valorem taxation; authorizing enabling legislation with respect to property used for religious or charitable purposes; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 50TH 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. Except as otherwise provided in subsection ~~B~~ H of this section, all of the following described property shall be exempt from taxation:

1. All property used for free public libraries~~;~~;
2. All property used for free museums~~;~~;
3. All property used for public cemeteries~~;~~;
4. All property used exclusively for nonprofit schools and colleges~~, and all;~~;
5. All property used exclusively for religious and charitable purposes, and all subject to such restrictions as the Legislature may provide by law;

6. 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~~

7. All property of this state, and of counties and of municipalities of this state; ~~household~~

8. 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~~

9. All growing crops, ~~shall be exempt from taxation:.~~

B. 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.

C. 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~~ shall be exempt from taxation.

D. All fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, ~~and such.~~

E. 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 shall be exempt from taxation.

F. 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.

G. 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.~~ H. 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 section provides exemptions for certain kinds of property from the property tax. Property used for certain purposes can be exempt. Property used only for religious purposes is now exempt. Property used only for charitable purposes is now exempt. This measure would allow laws to be written. The laws could determine whether religious property qualified for the exemption. The laws could also

determine whether property used for charity qualified for the exemption.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL - YES _____

AGAINST THE PROPOSAL - NO _____

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.

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