

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 3354

6 By: Terrill

7 COMMITTEE SUBSTITUTE

8 An Act directing the Secretary of State to refer to
9 the people for their approval or rejection a proposed
10 amendment to the Constitution of the State of
11 Oklahoma by adding a new Section 22A to Article X;
12 prohibiting applications for exemption from ad
13 valorem taxation prior to certain filing; authorizing
14 laws for purposes of implementation; providing ballot
15 title; and directing filing.

16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

17 SECTION 1. The Secretary of State shall refer to the people for
18 their approval or rejection, as and in the manner provided by law,
19 the following proposed amendment to the Constitution of the State of
20 Oklahoma by adding a new Section 22A to Article X thereof, to read
21 as follows:

22 Section 22A. No person, firm, corporation or other legal entity
23 shall be allowed to file for any ad valorem tax exemption provided
24 for in Article X of the Oklahoma Constitution, for any year or years
prior to the person, firm, corporation or legal entity filing their
original application for said exemption with the county assessor.

1 Eligibility for the applicable exemption shall be established as
2 required by law. The Legislature may pass any additional laws that
3 may be required to implement the provisions of this section.

4 SECTION 2. The Ballot Title for the proposed Constitutional
5 amendment as set forth in SECTION 1 of this act shall be in the
6 following form:

7 BALLOT TITLE

8 Legislative Referendum No. _____ State Question No. _____

9 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

10 This measure amends the Oklahoma Constitution. It would add a
11 new Section 22A to Article 10. This section is related to the
12 property tax system. There are certain types of exemptions from
13 property tax. A person or a business might be required to file
14 an application for an exemption. This section would require a
15 person or a business to file an application the first time in
16 order to have an exemption. A person or a business could not
17 file an application late to obtain an exemption for a prior tax
18 year. The Legislature would be given the authority to write
19 laws to implement the provisions of this section.

20 SHALL THE PROPOSAL BE APPROVED?

21 FOR THE PROPOSAL - YES _____

22 AGAINST THE PROPOSAL - NO _____

23 SECTION 3. The Chief Clerk of the House of Representatives,
24 immediately after the passage of this act, shall prepare and file

1 one copy thereof, including the Ballot Title set forth in SECTION 2
2 hereof, with the Secretary of State and one copy with the Attorney
3 General.

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