

THE HOUSE OF REPRESENTATIVES
Monday, March 3, 2008

Committee Substitute for
House Bill No. 3354

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 3354 - By: TERRILL of the House and WILSON of the Senate.

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

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

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

5 Section 22A. No person, firm, corporation or other legal entity shall be allowed to
6 file for any ad valorem tax exemption provided for in Article X of the Oklahoma
7 Constitution, for any year or years prior to the person, firm, corporation or legal entity
8 filing their original application for said exemption with the county assessor. Eligibility
9 for the applicable exemption shall be established as required by law. The Legislature
10 may pass any additional laws that may be required to implement the provisions of this
11 section.

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

3 BALLOT TITLE

4 Legislative Referendum No. _____ State Question No. _____

5 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

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

14 SHALL THE PROPOSAL BE APPROVED?

15 FOR THE PROPOSAL — YES _____

16 AGAINST THE PROPOSAL — NO _____

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

21 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
22 dated 02-28-08 - DO PASS, As Amended and Coauthored.