

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 COMMITTEE SUBSTITUTE
4 FOR
5 SENATE JOINT
6 RESOLUTION 61

By: Coffee

7
8 COMMITTEE SUBSTITUTE

9 [Joint Resolution - Task Force on Taxation of
10 Intangible Ad Valorem Property - directing filing]

11
12 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
13 2ND SESSION OF THE 52ND OKLAHOMA LEGISLATURE:

14 SECTION 1. The Secretary of State shall refer to the people for
15 their approval or rejection, as and in the manner provided by law,
16 the following proposed amendment to Article X of the Oklahoma
17 Constitution by adding a new Section 8F to read as follows:

18 Section 8F. A. There is hereby created the Task Force on
19 Taxation of Intangible Ad Valorem Property.

20 B. The Task Force shall be composed of nine (9) members to be
21 selected as follows:

22 1. The Governor shall appoint three (3) members to consist of:

23 a. a county assessor,

24 b. a superintendent from a common school district, and

1 c. a representative of a company that is centrally
2 assessed;

3 2. The Speaker of the House of Representatives shall appoint
4 (3) members to consist of:

- 5 a. one member of a local common school district board,
- 6 b. a representative of the oil and gas industry, and
- 7 c. a representative of a state association whose
8 membership consists primarily of persons engaged in
9 farming and/or ranching;

10 3. The President Pro Tempore of the Oklahoma State Senate shall
11 appoint three (3) members to consist of:

- 12 a. a representative of a statewide association serving
13 the interests of business and industry,
- 14 b. the superintendent of a career technology school, and
- 15 c. a business person representing a small business or a
16 small manufacturer that is locally assessed.

17 C. Members of the Task Force shall serve at the pleasure of the
18 appointing authority. Vacancies shall be filled in the same manner
19 as the original appointment.

20 D. The Task Force shall select from among its membership a
21 chair and a co-chair.

22 E. Travel reimbursement for members of the Task Force shall be
23 made by the respective appointing authorities pursuant to the State
24 Travel Reimbursement Act.

1 F. Staff assistance for the Task Force shall be provided by the
2 staff of the Oklahoma State Senate and the Oklahoma House of
3 Representatives.

4 G. The purpose of the Task Force shall be to examine Section 6A
5 of Article X of the Oklahoma Constitution, giving specific attention
6 to:

7 1. The list of intangible property specifically exempted from
8 taxation;

9 2. The ruling of the Supreme Court of the State of Oklahoma in
10 Southwestern Bell Telephone Company, f/k/a, Southwestern Bell
11 Telephone, L.P. and SWBT Purchasing & Leasing Limited Partnership
12 vs. Oklahoma State Board of Equalization, and

13 3. The potential impact of the ruling on business and economic
14 development in Oklahoma and the funding of schools and local
15 government entities should intangible property not specifically
16 exempted by Section 6A of Article X of the Oklahoma Constitution be
17 taxed.

18 I. The Task Force shall make a final report to the Governor,
19 the Speaker of the Oklahoma House of Representatives and the
20 President Pro Tempore of the Oklahoma State Senate not later than
21 January 15th, 2011, containing any recommendations for changes in
22 the Oklahoma Statutes or the Oklahoma Constitution regarding the
23 taxation of intangible ad valorem property.

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

4 BALLOT TITLE

5 Legislative Referendum No. _____ State Question No. _____

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7 This measure amends the Constitution. It adds a new Section 8F
8 to Article 10. A new task force would be created. The task
9 force would include nine members. Three of the members would be
10 appointed by the Governor, three by the Speaker of the House of
11 Representatives and three by President Pro Tempore of the
12 Senate. Each appointed member would represent a specific entity
13 or group. The person appointing a member would determine the
14 length of service and would fill any vacancy for that position.
15 The task force would select a chair and co-chair from the
16 membership. Travel expenses would be reimbursed pursuant to the
17 State Travel Reimbursement Act. Staff would be provided for the
18 task force. The purpose of the task force is to examine the
19 taxation of intangible ad valorem property. Specific attention
20 would be given to certain matters. One of the matters is the
21 list of intangible property which is exempt from ad valorem
22 taxation. Another matter is a particular ruling of the Oklahoma
23 Supreme Court and its potential impact. The task force is
24 required to make a final report not later than January 15, 2011.

1 SHALL THE PROPOSAL BE APPROVED?

2 FOR THE PROPOSAL - YES _____

3 AGAINST THE PROPOSAL - NO _____

4 SECTION 3. The President Pro Tempore of the Senate shall,
5 immediately after the passage of this resolution, prepare and file
6 one copy thereof, including the Ballot Title set forth in SECTION 2
7 hereof, with the Secretary of State and one copy with the Attorney
8 General.

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