

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED HOUSE
5 JOINT RESOLUTION 1061

By: Coffee of the Senate

and

6 Bengé of the House

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9 CONFERENCE COMMITTEE SUBSTITUTE

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

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14 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
15 2ND SESSION OF THE 52ND OKLAHOMA LEGISLATURE:

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

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

22 B. The task force shall be composed of nine (9) members to be
23 selected as follows:

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

- 1 a. a county assessor,
- 2 b. a superintendent from a common school district, and
- 3 c. a representative of a company that is centrally
- 4 assessed;

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

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

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

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

19 C. Members of the task force shall serve at the pleasure of the
20 appointing authority. Vacancies shall be filled in the same manner
21 as the original appointment.

22 D. The task force shall select from among its membership a
23 chair and a co-chair.

1 E. Travel reimbursement for members of the task force shall be
2 made by the respective appointing authorities pursuant to the State
3 Travel Reimbursement Act.

4 F. Staff assistance for the task force shall be provided by the
5 staff of the Oklahoma State Senate and the Oklahoma House of
6 Representatives.

7 G. The purpose of the task force shall be to examine Section 6A
8 of Article X of the Oklahoma Constitution, giving specific attention
9 to:

10 1. The list of intangible property specifically exempted from
11 taxation;

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

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

21 H. The task force shall make a final report to the Governor,
22 the Speaker of the Oklahoma House of Representatives and the
23 President Pro Tempore of the Oklahoma State Senate not later than
24 January 15th, 2011, containing any recommendations for changes in

1 the Oklahoma Statutes or the Oklahoma Constitution regarding the
2 taxation of intangible ad valorem property.

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

6 BALLOT TITLE

7 Legislative Referendum No. _____ State Question No. _____

8 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

9 This measure amends the Constitution. It adds a new Section 8F
10 to Article 10. A new task force would be created. The task
11 force would include nine members. Three of the members would be
12 appointed by the Governor, three by the Speaker of the House of
13 Representatives and three by the President Pro Tempore of the
14 Senate. Each appointed member would represent a specific entity
15 or group. The person appointing a member would determine the
16 length of service and would fill any vacancy for that position.
17 The task force would select a chair and co-chair from the
18 membership. Travel expenses would be reimbursed pursuant to the
19 State Travel Reimbursement Act. Staff would be provided for the
20 task force. The purpose of the task force is to examine the
21 taxation of intangible ad valorem property. Specific attention
22 would be given to certain matters. One of the matters is the
23 list of intangible property which is exempt from ad valorem
24 taxation. Another matter is a particular ruling of the Oklahoma

1 Supreme Court and its potential impact. The task force is
2 required to make a final report not later than January 15, 2011.

3 SHALL THE PROPOSAL BE APPROVED?

4 FOR THE PROPOSAL - YES _____

5 AGAINST THE PROPOSAL - NO _____

6 SECTION 3. The Speaker of the House of Representatives shall,
7 immediately after the passage of this resolution, prepare and file
8 one copy thereof, including the Ballot Title set forth in SECTION 2
9 hereof, with the Secretary of State and one copy with the Attorney
10 General.

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