

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3235

By: Jackson

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the  
8 Task Force on the Ad Valorem Tax System; providing  
9 for membership; requiring organizational meeting;  
10 providing for selection of chair and cochair;  
11 prescribing quorum requirement; providing for  
12 inapplicability of Oklahoma Open Meeting Act;  
13 prescribing requirement for meeting notices;  
14 providing for travel reimbursement; specifying  
15 reimbursement method for legislator members;  
16 providing for staff assistance; prescribing scope of  
17 inquiry by Task Force; requiring final report;  
18 specifying date of report; providing for termination  
19 of Task Force; providing for codification; and  
20 declaring an emergency.

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

22 SECTION 1. NEW LAW A new section of law to be codified  
23 in the Oklahoma Statutes as Section 2808.1 of Title 68, unless there  
24 is created a duplication in numbering, reads as follows:

A. There is hereby created the Task Force on the Ad Valorem Tax  
System.

B. The Task Force shall be composed of fifteen (15) persons to  
be selected as follows:

1 1. The Governor shall appoint five persons to consist of:

2 a. a county assessor,

3 b. a county treasurer,

4 c. a superintendent from a common school district,

5 d. a county commissioner, and

6 e. one person to represent business and industry;

7 2. The Speaker of the Oklahoma House of Representatives shall  
8 appoint five persons to consist of:

9 a. one member of a local common school district board,

10 b. a superintendent of a career technology school,

11 c. a representative of a state association whose

12 membership consists of oil or gas royalty owners,

13 d. a representative of a state association whose

14 membership consists primarily of persons engaged in

15 farming, and

16 e. a representative of a state association whose

17 membership consists primarily of persons engaged in the

18 raising of cattle; and

19 3. The President Pro Tempore of the Oklahoma State Senate shall  
20 appoint five persons to consist of:

21 a. a member of a career-technology district board,

22 b. a representative of a statewide association of school

23 administrators,

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- 1 c. a representative of a state association whose  
2 membership consists primarily of homebuilders,  
3 d. a representative of a state association whose  
4 membership consists primarily of retired persons, and  
5 e. a representative of a statewide association serving  
6 the interests of business and industry.

7 C. Members of the Task Force shall serve at the pleasure of the  
8 appointing authority. Vacancies shall be filled in the same manner  
9 as the original appointment.

10 D. The Task Force shall hold an organizational meeting not  
11 later than September 30, 2010.

12 E. The Task Force shall select from among its membership a  
13 chair and cochair.

14 F. A quorum of the members present at a meeting of the Task  
15 Force shall be sufficient to conduct any business or to take any  
16 action authorized or required.

17 G. The Task Force shall be exempt from the Oklahoma Open  
18 Meeting Act, but shall provide a reasonable notice of its meetings  
19 at least seven (7) days prior to a meeting. The notice shall be  
20 posted electronically on the website of the Oklahoma House of  
21 Representatives or the Oklahoma State Senate or both. Notices may  
22 be posted at such location or locations within the Oklahoma State  
23 Capitol as the Task Force may direct.

1 H. Travel reimbursement for members of the Task Force who are  
2 legislators shall be made pursuant to Section 456 of Title 74 of the  
3 Oklahoma Statutes. Travel reimbursement for other members of the  
4 Task Force shall be made by the respective appointing authorities  
5 pursuant to the State Travel Reimbursement Act.

6 I. Staff assistance for the Task Force shall be provided by the  
7 staff of the Oklahoma House of Representatives and the Oklahoma  
8 State Senate.

9 J. The Task Force shall be exempt from the Oklahoma Open  
10 Records Act.

11 K. The Task Force shall examine the Oklahoma ad valorem tax  
12 structure and shall give specific attention to:

13 1. The provisions of Section 8B of Article X of the Oklahoma  
14 Constitution which limit increases in the market value of certain  
15 locally assessed property;

16 2. The provisions of Section 8C of Article X of the Oklahoma  
17 Constitution which limit increases in the market value of certain  
18 locally assessed real property for persons age sixty-five (65) or  
19 older based on median income guidelines;

20 3. The provisions of Section 6B of Article X of the Oklahoma  
21 Constitution that provide an exemption for qualifying manufacturing  
22 concerns in addition to provisions governing the reimbursement of  
23 revenue to local taxing jurisdictions;

1 4. The provisions of the Oklahoma Constitution and statutes  
2 which relate to the creation of general obligation debt and sinking  
3 funds for political subdivisions;

4 5. The provisions of the Oklahoma Constitution and Oklahoma  
5 Statutes, together with judicial opinions which interpret the  
6 provisions, regarding charitable exemptions;

7 6. All forms of property tax relief provided by the Oklahoma  
8 Constitution and Oklahoma Statutes, whether through limits on  
9 increases in values, limits on assessment ratios, exemptions, tax  
10 credits or any other method;

11 7. The treatment of manufactured homes, whether the homes are  
12 located on real property owned by the homeowner or not and whether  
13 affixed to real property or not; and

14 8. Such other matters or features of the ad valorem tax system  
15 as the Task Force may deem to be relevant.

16 L. The Task Force shall make a final report containing any  
17 recommendations for changes in the Oklahoma ad valorem tax structure  
18 to the Governor, the Speaker of the Oklahoma House of  
19 Representatives and the President Pro Tempore of the Oklahoma State  
20 Senate not later than January 31, 2011.

21 M. The Task Force shall terminate by operation of law on  
22 February 1, 2011.

23 SECTION 2. It being immediately necessary for the preservation  
24 of the public peace, health and safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

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