

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE JOINT
4 RESOLUTION 1017

By: Cockroft

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6 AS INTRODUCED

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8 A Joint Resolution directing the Secretary of State
9 to refer to the people for their approval or
10 rejection a proposed amendment to the Constitution of
11 the State of Oklahoma by adding a new Section 9A-1 to
12 Article X; prescribing procedures for computation of
13 revenues derived from county general fund millage
14 rate; requiring separate computations based upon
15 specified taxable valuations; providing for
16 computation of general fund levy based upon
17 incremental increase of taxable values for real
18 property, personal property and public service
19 corporation property; providing for apportionment of
20 designated amount of revenue to County Road and
21 Bridge Construction and Improvement Growth Revenue
22 Fund; providing for apportionment of remaining amount
23 of revenue to county general fund; restricting
24 purpose of expenditures; prohibiting use of revenues
for state purposes; providing exception; authorizing
enabling legislation; imposing limitation on scope of
enabling legislation; providing ballot title; and
directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
1ST SESSION OF THE 53RD OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for
their approval or rejection, as and in the manner provided by law,
the following proposed amendment to the Constitution of the State of

1 Oklahoma by adding a new Section 9A-1 to Article X thereof, to read
2 as follows:

3 Section 9A-1. A. Beginning July 1, 2013, and for each fiscal
4 year thereafter, the county treasurer of each county of the state
5 shall make a separate computation using the general fund millage
6 rate imposed by the county in the manner prescribed by this section.

7 B. None of the provisions of this section shall have any effect
8 upon the computation of any millage rate or upon the computation of
9 revenues derived from such millage rates, including sinking fund
10 millage rates, other than the county general fund millage rate.

11 C. Beginning July 1, 2013, and for each fiscal year thereafter,
12 the county treasurer shall determine whether there is an increase in
13 the taxable value of any real, personal or public service
14 corporation property within the county as determined during the
15 prior assessment year. The determination shall be made with respect
16 to all parcels of real property, all items of tangible personal
17 property, and the taxable value of public service corporation
18 property allocated to the county in the manner prescribed by law.

19 D. If there is not an increase in taxable value of a parcel of
20 real property, an item of tangible personal property or in the
21 taxable value of public service corporation property, the county
22 general fund millage levy shall be imposed on such taxable values
23 and the resulting revenue shall be apportioned to the county general
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1 fund in the manner prescribed by subsection (a) of Section 9 of
2 Article X of the Oklahoma Constitution.

3 E. Beginning July 1, 2013, and for each fiscal year thereafter,
4 if there is an increase in the taxable value of a parcel of real
5 property, an item of tangible personal property or in the taxable
6 value of public service corporation property from the prior
7 assessment year, the county treasurer shall determine, with respect
8 to each parcel of real property, each item of personal property and
9 each public service corporation taxable value allocated to the
10 county, the amount of increase in taxable value.

11 F. The county treasurer shall determine the county general fund
12 millage rate and multiply such rate by one-half (1/2) of the
13 incremental increase, if any, in the taxable value of the parcels of
14 real property, items of tangible personal property and taxable value
15 of public service corporation property located within the county as
16 reflected by the assessment roll prepared from the determination of
17 taxable values in the county on January 1, 2013, and on the January
18 1 date of each succeeding year.

19 G. Beginning July 1, 2013, and for each fiscal year thereafter,
20 the county treasurer shall apportion the revenue resulting from the
21 imposition of the county general fund levy upon one-half (1/2) of
22 such incrementally increased taxable values pursuant to subsection F
23 of this section to a separate fund, which is hereby established for
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1 each county of the state, to be designated the "County Road and
2 Bridge Construction and Improvement Growth Revenue Fund".

3 H. Subject to such restrictions and requirements as the
4 Legislature may prescribe by law, each county shall use the revenue
5 from the County Road and Bridge Construction and Improvement Growth
6 Revenue Fund for the engineering and planning costs, construction,
7 maintenance, improvement, repair and other expenses necessary for
8 the establishment and continued operation of a modern, safe and
9 reliable system of county roads and bridges located within the
10 county.

11 I. Beginning July 1, 2013, and for each fiscal year thereafter,
12 after the apportionment of revenue required by subsection G of this
13 section is made, the county treasurer shall determine the county
14 general fund millage rate and multiply such rate by the remaining
15 one-half (1/2) of the incremental increase, if any, in the taxable
16 value of the parcels of real property, items of tangible personal
17 property and taxable value of public service corporation property
18 located within the county. The revenue resulting from such levy
19 shall be apportioned to the county general fund in the same manner
20 as provided by subsection (a) of Section 9 of Article X of the
21 Oklahoma Constitution.

22 J. No revenues apportioned to the County Road and Bridge
23 Construction and Improvement Growth Revenue Fund of any county may
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1 be used for any purpose other than as specified in subsection H of
2 this section.

3 K. No revenues apportioned to the County Road and Bridge
4 Construction and Improvement Growth Revenue Fund of any county may
5 be used for a state purpose; provided, however, that a county road
6 or county bridge that is part of the state highway system may be
7 constructed, maintained, improved or repaired by the county or
8 counties within which such structure is located if the expenditures
9 are approved by the applicable board or boards of county
10 commissioners.

11 L. To the extent not inconsistent with the requirements of this
12 section, the Legislature may enact laws to enable and implement the
13 provisions of this section. No such laws shall modify the formula
14 for determining the amount of revenue which may be apportioned to
15 the County Road and Bridge Construction and Improvement Growth
16 Revenue Fund for each county of the state.

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

20 BALLOT TITLE
21 Legislative Referendum No. _____ State Question No. _____

22 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

23 This measure amends the Oklahoma Constitution. It creates a new
24 Section 9A-1 in Article 10. Counties levy property tax. This

1 tax money is sent to the county general fund. This measure
2 would provide a way for counties to fund county roads and
3 bridges. Each year, if there was any increase in taxable value
4 of real property, personal property or property owned by public
5 utilities, fifty percent (50%) of the tax revenue from that
6 increase would be sent to a special fund. The fund could only
7 be used for county roads and bridges. The other fifty percent
8 (50%) of the tax revenue from the increase in taxable value
9 would be sent to the county general fund. County road and
10 bridge funds could not be used for a state purpose. Some county
11 roads and bridges are part of the state highway system. Laws
12 could be written to provide some of the details for the county
13 road and bridge money. The formula to put money into the
14 special road and bridge fund could not be changed. This measure
15 would take effect for the fiscal year that begins July 1, 2013,
16 and it would be in effect for each fiscal year afterwards.

17 SHALL THE PROPOSAL BE APPROVED?

18 FOR THE PROPOSAL - YES _____

19 AGAINST THE PROPOSAL - NO _____

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

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