

1 STATE OF OKLAHOMA

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

3 SENATE JOINT
4 RESOLUTION 3

By: Ivester

5
6 AS INTRODUCED

7 A Joint Resolution directing the Secretary of State
8 to refer to the people for their approval or
9 rejection a proposed amendment to the Oklahoma
10 Constitution by adding a new section to Article V to
11 be designated as Section 33A; creating the Taxpayer
12 Accountability Bill; providing short title; defining
13 terms; prohibiting introduction, consideration or
14 enactment of certain bills by the Legislature;
15 requiring State Board of Equalization to make certain
16 determinations relating to revenue at specified
17 meeting times; requiring Board to make certain
18 findings under specified circumstances; establishing
19 priority order for certain Board duties; providing
20 ballot title; and directing filing.

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BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES 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 Article V of the Oklahoma
Constitution by adding a new Section 33A to read as follows:

Section 33A. A. This section shall be known and may be cited
as the "Taxpayer Accountability Bill".

B. As used in the Taxpayer Accountability Bill:

1 1. "Estimated revenue impact" means the positive or negative
2 amount by which the Oklahoma Tax Commission anticipates income tax
3 revenues to change pursuant to an income tax bill as reflected in a
4 written estimate provided by the Tax Commission;

5 2. "Income tax bill" means any bill or joint resolution
6 introduced by any member of the Legislature which modifies the
7 statutory income tax rate or brackets;

8 3. "Reduction in recurring state-appropriated expenditures"
9 means a discontinuation of any amount of expenditure for a
10 particular program or programs when such expenditure is of a
11 continuing or recurring character that, in the normal course of
12 administration, may be expected to be made in approximately the same
13 or greater amounts in subsequent years or at regular intervals.
14 Debt service on a continuing obligation shall be deemed to be a
15 recurring expense; and

16 4. "Trigger provision" means a provision in a specific income
17 tax bill which makes such bill effective only if the State Board of
18 Equalization certifies that applicable state revenue growth,
19 reduction in recurring state-appropriated expenditures or some
20 combination of the two will authorize implementation of the
21 provisions of such income tax bill. Revenue growth may be the
22 result of increased state revenue collections or of changes in the
23 rate or basis upon which such revenue is collected.

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1 C. No income tax bill may be introduced, considered or enacted
2 by the Legislature unless such bill contains a trigger provision.
3 If such trigger provision is based in part or as a whole on a
4 reduction in recurring state-appropriated expenditures, such
5 reductions shall be specifically set out in the income tax bill by
6 amount, program and effective date.

7 D. In addition to any other duties prescribed by law, at the
8 meeting required by paragraph 1 of Section 23 of Article X of the
9 Oklahoma Constitution to be held in December of each calendar year,
10 the State Board of Equalization shall determine:

11 1. The amount of revenue growth in the General Revenue Fund of
12 the State Treasury by comparing the General Revenue Fund estimate
13 for the upcoming fiscal year to the revised General Revenue Fund
14 estimate for the current fiscal year; and

15 2. The amount by which the General Revenue Fund estimate for
16 the upcoming fiscal year is reduced by the estimated revenue impact
17 or reduction in appropriations contained in any income tax bill
18 enacted during the most recent legislative session.

19 If the amount determined pursuant to the provisions of paragraph
20 1 of this subsection is equal to or greater than the amount
21 determined pursuant to the provisions of paragraph 2 of this
22 subsection, the Board shall make a preliminary finding that the
23 Board anticipates that a finding will be made at the next February
24 meeting that applicable revenue growth in the state or a reduction

1 in appropriations will authorize the implementation of such income
2 tax bill.

3 If the amount determined pursuant to the provisions of paragraph
4 1 of this subsection is less than the amount determined pursuant to
5 the provisions of paragraph 2 of this subsection, the Board shall
6 make a preliminary finding that the Board anticipates that a finding
7 will be made at the next February meeting that applicable revenue
8 growth in the state or a reduction in appropriations will not
9 authorize the implementation of such income tax bill.

10 E. In addition to any other duties prescribed by law, at the
11 meeting required by paragraph 3 of Section 23 of Article X of the
12 Oklahoma Constitution to be held in February of each calendar year,
13 the Board shall determine:

14 1. The amount of revenue growth in the General Revenue Fund of
15 the State Treasury by comparing the General Revenue Fund estimate
16 for the upcoming fiscal year to the revised General Revenue Fund
17 estimate for the current fiscal year; and

18 2. The amount by which the General Revenue Fund estimate for
19 the upcoming fiscal year is reduced by the estimated revenue impact
20 or reduction in appropriations contained in any income tax bill
21 enacted during the most recent legislative session.

22 If the amount determined pursuant to the provisions of paragraph
23 1 of this subsection is equal to or greater than the amount
24 determined pursuant to the provisions of paragraph 2 of this

1 subsection, the Board shall make a finding that the applicable
2 revenue growth in the state or a reduction in appropriations will
3 authorize the implementation of such income tax bill beginning
4 January 1 of the next calendar year.

5 If the amount determined pursuant to the provisions of paragraph
6 1 of this subsection is less than the amount determined pursuant to
7 the provisions of paragraph 2 of this subsection, the Board shall
8 make a finding that applicable revenue growth in the state or a
9 reduction in appropriations will not authorize the implementation of
10 such income tax bill.

11 F. Prior to the performance of any duties required by
12 subsections D and E of this section, the State Board of Equalization
13 shall perform any duties required by legislation which modified
14 income tax rates and was enacted before the effective date of this
15 section.

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

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

21 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

22 This measure amends the State Constitution. It adds a new
23 Section 33A to Article 5. It would be known as the Taxpayer
24 Accountability Bill. It defines terms used in the act. It

1 limits the ability of the Legislature to introduce, consider or
2 enact certain bills. Those bills are income tax bills which
3 change the tax rate or brackets. Income tax bills would have to
4 contain a certain provision. The provision is called a trigger
5 provision. It would only allow an income tax bill to become
6 effective if the bill provides for enough state revenue to
7 offset the income tax change. It also adds to the duties of the
8 State Board of Equalization. The Board would be required to
9 follow certain procedures to determine if there is enough state
10 revenue available to implement the income tax bill. This duty
11 would be fulfilled at two meetings each year. The Board would
12 be required to perform a certain other duty before following
13 these new procedures.

14 SHALL THE PROPOSAL BE APPROVED?

15 FOR THE PROPOSAL - YES _____

16 AGAINST THE PROPOSAL - NO _____

17 SECTION 3. The President Pro Tempore of the Senate shall,
18 immediately after the passage of this resolution, prepare and file
19 one copy thereof, including the Ballot Title set forth in SECTION 2
20 hereof, with the Secretary of State and one copy with the Attorney
21 General.

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