

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 HOUSE JOINT
4 RESOLUTION 1081

By: Denney

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6
7 AS INTRODUCED

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 Section 9 of
11 Article X of the Constitution of the State of
12 Oklahoma; updating language; allowing school
13 districts to make an additional tax levy; limiting
14 amount of levy; requiring voter approval; providing
15 for election to rescind the making of the levy;
16 providing for apportionment of revenues; stating
17 purpose of revenues; prohibiting conditioning of
18 State Aid or benefits on levy; providing ballot
19 title; and directing filing.

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22 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
23 2ND SESSION OF THE 54TH OKLAHOMA LEGISLATURE:

24 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 Section 9 of Article X of the
Constitution of the State of Oklahoma to read as follows:

Section 9. ~~(a)~~ A. Except as herein otherwise provided, the
total taxes for all purposes on an ad valorem basis shall not
exceed, in any taxable year, fifteen (15) mills on the dollar, no

1 less than five (5) mills of which is hereby apportioned for school
2 district purposes, the remainder to be apportioned between county,
3 city, town and school district, by the County Excise Board, until
4 such time as a regular apportionment thereof is otherwise provided
5 for by the Legislature.

6 ~~No~~ Except as otherwise provided in subsection H of this section,
7 no ad valorem tax shall be levied for State purposes, nor shall any
8 part of the proceeds of any ad valorem tax levy upon any kind of
9 property in this State be used for State purposes.

10 ~~(b)~~ B. A tax of four (4) mills on the dollar valuation of all
11 taxable property in the county shall be levied annually in each
12 county of the State for school purposes and, until otherwise
13 provided by law, the proceeds thereof shall be apportioned to the
14 school districts of the county by the County Treasurer on the basis
15 of the legal average daily attendance for the preceding school year
16 as certified by the State Board of Education. Provided that in case
17 a school district lies in more than one county, such district shall
18 be deemed a school district of the county having the greater part of
19 the area comprising such district, unless otherwise provided by law,
20 and shall be entitled to participate in the proceeds of such tax on
21 the same basis as districts lying wholly within such county but
22 revenue from such tax on the assessed valuation of the district in
23 other counties shall, when collected, be transmitted to the County
24 Treasurer of such county having the greater part of the area

1 comprising the district, unless otherwise provided by law, and be
2 apportioned as hereinbefore provided for the proceeds of such tax on
3 the assessed valuation of such county. Not to exceed seventy-five
4 per centum (75%) of the amount received by a school district from
5 the proceeds of such county levy in any year shall be required to
6 finance the State guaranteed program of such district.

7 ~~(e)~~ C. Upon certification of a need therefor by the board of
8 education of any school district an additional tax of not to exceed
9 fifteen (15) mills on the dollar valuation of all taxable property
10 in the district shall be levied for the benefit of the schools of
11 such district.

12 ~~(d)~~ D. In addition to the levies hereinbefore authorized, any
13 school district may make an emergency levy for the benefit of the
14 schools of such district, in an amount not to exceed five (5) mills
15 on the dollar valuation of the taxable property in ~~such~~ the district
16 when approved by a majority of the electors of the district voting
17 on the question at an election called for such purpose. This
18 emergency levy shall provide only sufficient additional revenue to
19 meet the needs of the district each fiscal year as determined by the
20 board of ~~such~~ education of the district and must be approved by a
21 majority of the electors voting on ~~said~~ the question at ~~such~~ an
22 election for each fiscal year.

23 ~~(d-1)~~ E. In addition to the levies hereinbefore authorized, any
24 school district may make a local support levy for the benefit of the

1 schools of ~~such~~ the district, in an amount not to exceed ten (10)
2 mills on the dollar valuation of the taxable property in ~~such~~ the
3 district, when approved by a majority of the ad valorem taxpaying
4 voters voting on ~~said~~ the question at an election for each fiscal
5 year called for such purposes. This local support levy shall
6 provide only sufficient additional revenue to meet the needs of the
7 district for each such fiscal year as determined by the board of
8 ~~such~~ education of the district; ~~provided, an.~~ An elector desiring
9 to vote upon ~~such~~ a local support levy must present an ad valorem
10 tax receipt for the year immediately preceding before being issued a
11 ballot, or sign a sworn affidavit certifying the fact of such
12 payment.

13 ~~(d-2)~~ F. A school district may upon approval by a majority of
14 the electors of the district voting on the question make the ad
15 valorem levy for emergency levy and local support levy under ~~(d)~~
16 subsections D and ~~(d-1)~~ E of this section permanent. If the
17 question is approved, the levies, in the amount approved as required
18 by this section, shall be made each fiscal year thereafter until
19 such time as a majority of the electors of the district voting on
20 the question rescind the making of the levy permanent. An election
21 on ~~such~~ the question shall be held at ~~such~~ the time ~~as~~ a petition is
22 signed by ten percent (10%) of the school district electors or a
23 recommendation by the board of education of the school district is
24 made asking that the levies be made each fiscal year.

1 ~~(e)~~ G. The amount of revenue from school district ad valorem
2 taxes levied under ~~(a)~~ subsections A and ~~(c)~~ C of this ~~Section~~
3 section which any school district may be required to use to finance
4 its State guaranteed program shall not be in excess of its share,
5 based upon its relative taxpaying ability as may be defined by law,
6 of an amount equivalent to the net proceeds from a fifteen (15) mill
7 tax levy on the aggregate net assessed valuation of the State; ~~but~~
8 ~~until.~~ Until such relative taxpaying ability is defined by the
9 Legislature, the amount of revenue from ~~such~~ the taxes which any
10 school district may be required to use to finance its State
11 guaranteed program shall not be in excess of the net proceeds from
12 an ad valorem tax levy of fifteen (15) mills on the dollar net
13 assessed valuation of the district. No part of the proceeds from
14 any ad valorem levy for emergency levy and local support levy under
15 ~~(d)~~ subsections D and ~~(d-1)~~ E of this ~~Section~~ section shall be
16 required to finance the State guaranteed program of ~~such~~ a district.

17 Nothing in the amendments to the Constitution incorporated
18 herein shall be construed to amend, alter or supersede the present
19 application of ~~Article XII-A~~, Sections 1 and 2 of Article XII of the
20 Oklahoma Constitution.

21 H. In addition to other levies authorized in this section, any
22 school district may make a levy in an amount not to exceed five (5)
23 mills on the dollar valuation of the taxable property in the
24 district when approved by a majority of the electors of the district

1 voting on the question at an election called for such purpose. The
2 levy, in the amount approved as required by this subsection, shall
3 be made each fiscal year thereafter until a majority of the electors
4 of the district voting on the question rescind the making of the
5 levy. An election on the question to make the levy shall be held at
6 the time a petition is signed by ten percent (10%) of the school
7 district electors or a recommendation by the board of education of
8 the school district is made asking that the levy be made each fiscal
9 year. Revenue from any levy made pursuant to the provisions of this
10 subsection shall be apportioned to the school district to be used
11 for operational expenses of the school district, specifically for
12 the payment of salaries of certified employees of the school
13 district. No state aid or benefit to any school district may be
14 conditioned on or reduced or increased by the levying of or failure
15 to levy the millage provided for in this subsection.

16 SECTION 2. The Ballot Title for the proposed Constitutional
17 amendment as set forth in SECTION 1 of this act shall be in the
18 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 Section 9 of Article 10 of the State
23 Constitution. It allows a school district to levy an additional
24 property tax of up to five mills. Before the levy could be

1 made, voter approval is required. The levy is made each year
2 but can be changed by the voters. Revenue from the levy is used
3 by the school district for certified employee salaries.

4 SHALL THE PROPOSAL BE APPROVED?

5 FOR THE PROPOSAL - YES _____

6 AGAINST THE PROPOSAL - NO _____

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

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