

1 STATE OF OKLAHOMA

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

3 SENATE JOINT
4 RESOLUTION 53

By: Loveless

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 8F to Article X;
11 establishing ad valorem tax credit for taxpayers
12 providing certain educational program to specified
13 dependents; specifying amount of credit; defining
14 term; establishing procedures related to credit;
15 authorizing unused credits to be carried forward;
16 authorizing Legislative enactment of implementing
17 provisions; providing ballot title; and directing
18 filing.

19 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
20 2ND SESSION OF THE 54TH OKLAHOMA LEGISLATURE:

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

Section 8F. A. For tax years beginning on or after January 1,
2015, there shall be allowed a credit against the amount assessed
for ad valorem taxation on each homestead of an individual head of
household who provides a homeschooled education for his or her

1 dependent children or other legal dependents under age nineteen
2 (19).

3 B. The amount of the tax credit provided pursuant to subsection
4 A of this section shall be an amount equal to one-half (1/2) of the
5 ad valorem taxes on the household actually paid by the head of the
6 household for the preceding calendar year. Such amount shall be
7 allowed for each dependent child or other legal dependent under age
8 nineteen (19), not to exceed the total ad valorem taxes actually
9 paid for the preceding calendar year.

10 C. As used in this section, "provides a homeschooled education"
11 means an educational program provided through a means other than a
12 public or private school.

13 D. 1. If two legally married individuals file separate returns
14 for a taxable year in which they could have filed a joint return,
15 each may claim only one-half (1/2) of the tax credit that would have
16 been allowed for a joint return.

17 2. If two taxpayers share legal custody of dependent children
18 or other legal dependents under age nineteen (19) who are provided a
19 homeschooled education, the Oklahoma Tax Commission may provide by
20 rule an allocation of the credits allowed by this section which
21 reflects the percentage of custody of each taxpayer.

22 E. Any credits allowed but not used in any tax year may be
23 carried over, in order, to each of the four (4) tax years following
24 the year of qualification.

1 F. The Legislature shall enact laws necessary to implement the
2 provisions of this section.

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 Oklahoma Constitution by adding a new
10 Section 8F to Article 10. This measure creates a tax credit for
11 individuals who provide a homeschool education to their
12 dependent. The tax credit is against the assessed ad valorem
13 taxation. The amount of the credit is equal to one-half (1/2)
14 of the ad valorem taxes actually paid per dependent. The credit
15 cannot exceed the total amount of ad valorem taxes paid. If
16 married individuals file separate returns then each may claim
17 one-half (1/2) of the credit that could have been claimed if a
18 joint return had been filed. Individuals sharing custody of
19 dependents under the age of nineteen (19) may claim this credit
20 but the credit is limited by the percentage of custody of each
21 individual. Tax credits earned may be carried over for four (4)
22 years after the year of qualification. The Legislature is
23 required to enact laws to implement the tax credit.

24 SHALL THE PROPOSAL BE APPROVED?

1 FOR THE PROPOSAL - YES _____

2 AGAINST THE PROPOSAL - NO _____

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

8
9 54-2-2013 JCR 1/15/2014 3:14:17 PM

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24