

1 STATE OF OKLAHOMA

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

3 SENATE JOINT
4 RESOLUTION 65

By: Sykes

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 Section 9 of
10 Article X of the Oklahoma Constitution; requiring
11 County Excise Board to reallocate certain ad valorem
12 tax revenue for specified purpose and subject to
13 certain requirements; providing ballot title; and
14 directing filing.

15 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
16 2ND SESSION OF THE 54TH OKLAHOMA LEGISLATURE:

17 SECTION 1. The Secretary of State shall refer to the people for
18 their approval or rejection, as and in the manner provided by law,
19 the following proposed amendment to Section 9 of Article X of the
20 Oklahoma Constitution to read as follows:

21 Section 9. (a) Except as herein otherwise provided, the total
22 taxes for all purposes on an ad valorem basis shall not exceed, in
23 any taxable year, fifteen (15) mills on the dollar, no less than
24 five (5) mills of which is hereby apportioned for school district
25 purposes, and except as provided in this subsection, the remainder
26 to be apportioned between county, city, town and school district, by

1 the County Excise Board, until such time as a regular apportionment
2 thereof is otherwise provided for by the Legislature. The Board
3 shall reallocate the remainder generated by the valuation of
4 property located in a school district, which would otherwise be
5 apportioned by the Board, if:

6 (1) the purpose of the reallocation is construction of storm
7 shelters or safe rooms;

8 (2) the school district is located in a county with a
9 population of more than two hundred thousand (200,000) persons,
10 based on the most recent federal census; and

11 (3) such reallocation is approved by a majority of the electors
12 of such school district voting on said question at an election
13 called for such purpose.

14 No ad valorem tax shall be levied for State purposes, nor shall
15 any part of the proceeds of any ad valorem tax levy upon any kind of
16 property in this State be used for State purposes.

17 (b) A tax of four (4) mills on the dollar valuation of all
18 taxable property in the county shall be levied annually in each
19 county of the State for school purposes and, until otherwise
20 provided by law, the proceeds thereof shall be apportioned to the
21 school districts of the county by the County Treasurer on the basis
22 of the legal average daily attendance for the preceding school year
23 as certified by the State Board of Education. Provided that in case
24 a school district lies in more than one county, such district shall

1 be deemed a school district of the county having the greater part of
2 the area comprising such district, unless otherwise provided by law,
3 and shall be entitled to participate in the proceeds of such tax on
4 the same basis as districts lying wholly within such county but
5 revenue from such tax on the assessed valuation of the district in
6 other counties shall, when collected, be transmitted to the County
7 Treasurer of such county having the greater part of the area
8 comprising the district, unless otherwise provided by law, and be
9 apportioned as hereinbefore provided for the proceeds of such tax on
10 the assessed valuation of such county. Not to exceed seventy-five
11 per centum (75%) of the amount received by a school district from
12 the proceeds of such county levy in any year shall be required to
13 finance the State guaranteed program of such district.

14 (c) Upon certification of a need therefor by the board of
15 education of any school district an additional tax of not to exceed
16 fifteen (15) mills on the dollar valuation of all taxable property
17 in the district shall be levied for the benefit of the schools of
18 such district.

19 (d) In addition to the levies hereinbefore authorized, any
20 school district may make an emergency levy for the benefit of the
21 schools of such district, in an amount not to exceed five (5) mills
22 on the dollar valuation of the taxable property in such district
23 when approved by a majority of the electors of the district voting
24 on the question at an election called for such purpose. This

1 emergency levy shall provide only sufficient additional revenue to
2 meet the needs of the district each fiscal year as determined by the
3 board of such district and must be approved by a majority of the
4 electors voting on said question at such an election for each fiscal
5 year.

6 (d-1) In addition to the levies hereinbefore authorized, any
7 school district may make a local support levy for the benefit of the
8 schools of such district, in an amount not to exceed ten (10) mills
9 on the dollar valuation of the taxable property in such district,
10 when approved by a majority of the ad valorem taxpaying voters
11 voting on said question at an election for each fiscal year called
12 for such purposes. This local support levy shall provide only
13 sufficient additional revenue to meet the needs of the district for
14 each such fiscal year as determined by the board of such district;
15 provided, an elector desiring to vote upon such local support levy
16 must present an ad valorem tax receipt for the year immediately
17 preceding before being issued a ballot, or sign a sworn affidavit
18 certifying the fact of such payment.

19 (d-2) A school district may upon approval by a majority of the
20 electors of the district voting on the question make the ad valorem
21 levy for emergency levy and local support levy under (d) and (d-1)
22 of this section permanent. If the question is approved, the levies,
23 in the amount approved as required by this section, shall be made
24 each fiscal year thereafter until such time as a majority of the

1 electors of the district voting on the question rescind the making
2 of the levy permanent. An election on such question shall be held
3 at such time as a petition is signed by ten percent (10%) of the
4 school district electors or a recommendation by the board of
5 education of the school district is made asking that the levies be
6 made each fiscal year.

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

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

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 Section 9 of Article 10 of the Oklahoma
10 Constitution. This measure allows a school district located
11 within a County with a population of more than two hundred
12 thousand (200,000) people to hold an election for the purpose of
13 reallocating ad valorem taxes for the construction of storm
14 shelters. If the reallocation is approved by a majority of
15 voters at an election for that purpose the County Excise Board
16 shall reallocate the taxes to the school district for the
17 purpose of constructing a storm shelter.

18 SHALL THE PROPOSAL BE APPROVED?

19 FOR THE PROPOSAL - YES _____

20 AGAINST THE PROPOSAL - NO _____

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

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