

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE JOINT  
4 RESOLUTION 57

By: Holt

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 2.1 to Article  
11 X; requiring Legislature to consider enactment of  
12 significant tax reform; prohibiting granting of  
13 certain tax credits; providing procedure for  
14 determination to be made by State Board of  
15 Equalization; requiring Legislature to make certain  
16 appropriation; providing for expiration and repeal of  
17 section; providing ballot title; and directing  
18 filing.

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BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
2ND SESSION OF THE 55TH 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 Oklahoma Constitution by  
adding a new Section 2.1 to Article X to read as follows:

Section 2.1. A. The Legislature is hereby required to consider  
the enactment of significant reform of tax credits, rebates,  
exemptions and deductions prior to January 1, 2018, as provided in  
this section.

1 B. If the Legislature fails to enact significant reform of tax  
2 credits, rebates, exemptions and deductions prior to such date, no  
3 credit against any state tax shall be granted in calendar years 2018  
4 and 2019, notwithstanding the provision of any state law to the  
5 contrary.

6 C. The determination as to whether the Legislature has enacted  
7 significant reform of tax credits, rebates, exemptions and  
8 deductions shall be made by the State Board of Equalization as  
9 provided in this subsection. At its meeting in December of 2017,  
10 the Board shall make a determination as to whether there is an  
11 increase in the amount available for appropriation by the  
12 Legislature for fiscal year 2019, as compared to such amount for  
13 fiscal year 2017, of not less than Two Hundred Million Dollars  
14 (\$200,000,000.00), specifically attributable to changes in the laws  
15 relating to tax credits, rebates, exemptions and deductions enacted  
16 by the Legislature on or after February 1, 2016, and prior to such  
17 meeting. If the Board makes such determination, the prohibition on  
18 the granting of tax credits in calendar years 2018 and 2019 provided  
19 for in this section shall not be made.

20 D. If significant reform of tax credits, rebates, exemptions  
21 and deductions is enacted, for fiscal year 2019 and for subsequent  
22 fiscal years, the Legislature shall be required to appropriate an  
23 increase of not less than Two Hundred Million Dollars  
24 (\$200,000,000.00) to the State Department of Education, to be used

1 exclusively to increase the salaries of classroom teachers above the  
2 salaries actually paid to such teachers in fiscal year 2017.

3 E. The provisions of this section shall expire and this section  
4 shall be deemed repealed on July 1, 2030.

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

8 BALLOT TITLE

9 Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

10 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

11 This measure enacts a new Section 2.1 of Article 10 of the  
12 Oklahoma Constitution. It requires the Legislature to consider  
13 significant reform of tax credits, rebates, exemptions and  
14 deductions. If such significant reform is not enacted prior to  
15 January 1, 2018, no credit against any state tax shall be  
16 granted in calendar years 2018 and 2019. Significant reform  
17 would be determined to have been met if changes to the laws  
18 relating to tax credits, rebates, exemptions and deductions  
19 result in an increase of \$200 million in the amount available  
20 for appropriation by the Legislature for fiscal year 2019, as  
21 compared to the amount for fiscal year 2017. The State Board of  
22 Equalization would make this determination. If significant tax  
23 reform was enacted, the Legislature would be required to  
24 appropriate at least \$200 million in additional funds to be used

1 to increase teacher salaries. This section would expire and be  
2 repealed on July 1, 2030.

3 SHALL THE PROPOSAL BE APPROVED?

4 FOR THE PROPOSAL - YES \_\_\_\_\_

5 AGAINST THE PROPOSAL - NO \_\_\_\_\_

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

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