

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE JOINT
RESOLUTION 1021

By: Martin

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 9 of Article X of the Constitution of the State of Oklahoma; allowing school districts to make an additional tax levy; limiting amount of levy; requiring voter approval; providing for election to rescind the making of the levy; providing for apportionment of revenues; prohibiting use of additional revenue for purposes of reduction in appropriations or other revenues; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
1ST SESSION OF THE 56TH 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 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 ad valorem tax shall be levied for State purposes, nor shall
7 any part of the proceeds of any ad valorem tax levy upon any kind of
8 property in this State be used for State purposes.

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

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

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

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

22 ~~(d-1)~~ E. In addition to the levies hereinbefore authorized, any
23 school district may make a local support levy for the benefit of the
24 schools of ~~such~~ the district, in an amount not to exceed ten (10)

1 mills on the dollar valuation of the taxable property in ~~such~~ the
2 district, when approved by a majority of the ad valorem taxpaying
3 voters voting on ~~said~~ the question at an election for each fiscal
4 year called for such purposes. This local support levy shall
5 provide only sufficient additional revenue to meet the needs of the
6 district for each such fiscal year as determined by the board of
7 ~~such~~ education of the district; ~~provided, an.~~ An elector desiring
8 to vote upon ~~such~~ a local support levy must present an ad valorem
9 tax receipt for the year immediately preceding before being issued a
10 ballot, or sign a sworn affidavit certifying the fact of such
11 payment.

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

24

1 ~~(e)~~ G. The amount of revenue from school district ad valorem
2 taxes levied under ~~(a)~~ subsections A and (e) 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 Sections 1 and 2 of Article XII-A, ~~Sections 1 and 2~~
20 of the Oklahoma Constitution.

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

1 question at an election called for such purpose. The levy, in the
2 amount approved as required by this subsection, shall be made each
3 fiscal year thereafter until such time as 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 shall be held at the time a
6 petition is signed by ten percent (10%) of the school district
7 electors or a recommendation by the board of education of the school
8 district is made asking that the levy be made each fiscal year.
9 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 for the benefit of the schools of the
12 district. No revenue derived from any levy made pursuant to this
13 subsection shall be used in any computation to reduce the amount of
14 state appropriations or dedicated state tax revenues the school
15 district would otherwise be eligible to receive.

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

made, voter approval would be required. The levy would be made each year but could be changed by the voters. Revenue from the levy would be used for schools of the district. The tax money from this additional millage could not be used to reduce the amount of money the school district received from the state.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL — YES _____

AGAINST THE PROPOSAL — NO _____

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

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