

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE JOINT  
RESOLUTION 15

By: Bullard

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection the repeal of Section 50 of Article V, Sections 6, 7, 8, 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a, 22, and 22A of Article X, and Sections 1 and 2 of Article XII-A of the Oklahoma Constitution, which relate to property taxes, and the addition of a new Section 20A to Article X of the Oklahoma Constitution; authorizing the boards of county commissioners to create or modify any services and service districts eliminated by the repeal of sections proposed by the resolution; authorizing joint agreements between counties; authorizing the levy of a consumption tax; stating purpose of levy; requiring voter approval; prohibiting counties from providing exemptions; requiring county assessors, county boards of equalization, and county excise boards to develop certain proposal by certain date; prescribing elements of proposal; requiring approval or rejection of proposal; requiring the Oklahoma Tax Commission to provide certain assistance; requiring development of new proposal upon rejection; requiring counties to call special election for approval of proposal and levy of tax; requiring the call for subsequent special elections upon rejection; requiring the Legislature to enact laws to carry out certain provisions; amending Section 21 of Article X of the Oklahoma Constitution, which relates to the State Board of Equalization; modifying duties; providing ballot title; and directing filing.

1 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
2 1ST SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

3 SECTION 1. The Secretary of State shall refer to the people for  
4 their approval or rejection, as and in the manner provided by law,  
5 the repeal of Section 50 of Article V, Sections 6, 7, 8, 8A, 8B, 8C,  
6 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a, 22, and 22A of  
7 Article X, and Sections 1 and 2 of Article XII-A of the Oklahoma  
8 Constitution, effective January 1, 2030, and the following proposed  
9 amendment to the Oklahoma Constitution by amending Section 21 of  
10 Article X and adding a new Section 20A to Article X to read as  
11 follows:

12 Section 20A. A. The boards of county commissioners of the  
13 counties of this state may create any service district or provide  
14 any services, by adoption of a consumption tax levy, otherwise  
15 authorized by the sections to be repealed by this provision, to be  
16 effective on January 1, 2030. The service district boundaries may  
17 be modified, and the formation or continuation of any intercounty  
18 service district shall require the approval of all boards of the  
19 counties in which the district boundaries are located. The boards  
20 of counties may also come to agreements to jointly provide services  
21 authorized by the sections to be repealed by this provision.

22 B. The counties of this state may levy a consumption tax,  
23 subject to approval of the registered voters in the counties, on all  
24 final goods and services sold in the county and goods sold by a

1 remote seller, as defined in Section 1391 of Title 68 of the  
2 Oklahoma Statutes, to the end consumer located within such county.  
3 The levy of the tax authorized by this section shall be to provide  
4 funding for the school districts, services, and service districts  
5 otherwise provided by the levy of ad valorem tax authorized by the  
6 sections to be repealed by this provision. The levy of a  
7 consumption tax shall not be effective until January 1, 2030. The  
8 board of county commissioners may call a special election to  
9 determine whether to levy a consumption tax or modify the rate of a  
10 consumption tax levy. The levy or modification of the rate shall be  
11 approved by a majority of the votes cast by the registered voters of  
12 the county. The county shall not provide any exemptions from the  
13 levy of any consumption tax.

14 C. The county assessors, county boards of equalization, and  
15 county excise boards of the counties of this state shall develop a  
16 proposal and recommendations to be presented to the boards of county  
17 commissioners to provide services, establish or modify the service  
18 districts, and replace the tax collections or a portion of the tax  
19 collections authorized by the sections to be repealed by this  
20 provision. The Oklahoma Tax Commission shall provide any assistance  
21 necessary for the development of a proposal and recommendations  
22 including, but not limited to, estimates of collections from the  
23 levy of a consumption tax as authorized by subsection B of this  
24 section. The proposal and recommendations shall be presented to the

1 boards of county commissioners no later than January 1, 2028. The  
2 board of county commissioners shall approve or reject the proposal  
3 and recommendations. If the proposal is rejected, a new proposal  
4 shall be presented no later than July 1, 2028.

5 D. The counties of this state shall call a special election for  
6 approval of the proposed service districts, provision of services,  
7 and a consumption tax levy to fund such districts and services, and  
8 to provide funding for school districts, no later than January 1,  
9 2029. Counties of this state may develop joint proposals for a  
10 portion or all of services provided and the creation of intercounty  
11 service districts, but any such proposals and accompanying levy of a  
12 consumption tax, shall be approved by a majority of the votes cast  
13 by the registered voters of each county; provided, a cumulative  
14 majority of the votes cast by the registered voters of all counties  
15 party to the joint proposal shall not be considered approval of the  
16 proposal. If the voters of a county reject the proposal required by  
17 this subsection, a subsequent special election shall be called no  
18 later than July 1, 2029, and each subsequent month until a proposal  
19 and accompanying levy is approved.

20 E. The Legislature shall enact laws to carry out the provisions  
21 of this section.

22 Section 21. A. There shall be a State Board of Equalization  
23 consisting of the Governor, State Auditor, State Treasurer,  
24 Lieutenant Governor, Attorney General, State Inspector and Examiner  
25

1 and President of the Board of Agriculture. The duty of said Board  
2 shall be to ~~adjust and equalize the valuation of real and personal~~  
3 ~~property of the several counties in the state, and it shall perform~~  
4 ~~such other~~ duties as may be prescribed by law, ~~and they shall assess~~  
5 ~~all railroad and public service corporation property.~~

6 B. Should the Offices of State Examiner and Inspector and State  
7 Auditor be consolidated in the Office of State Auditor and  
8 Inspector, the State Auditor shall be replaced as a member of the  
9 State Board of Equalization by the State Auditor and Inspector and  
10 the Superintendent of Public Instruction shall be added as a member  
11 thereof. Should the offices not be so consolidated, the membership  
12 shall remain the same as provided in subsection A of this section  
13 and the Superintendent of Public Instruction shall not be added to  
14 the membership.

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

18 BALLOT TITLE

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

20 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

21 This measure repeals Section 50 of Article 5, Sections 6, 7, 8,  
22 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a,  
23 22, and 22A of Article 10, and Sections 1 and 2 of Article 12-A  
24 of the Oklahoma Constitution which would eliminate all property

taxes in this state, effective January 1, 2030. This measure adds a new Section 20A of Article 10 to the Oklahoma Constitution which requires counties to develop a proposal to retain, establish, and modify the service districts and services provided funded by the property tax to be eliminated by this proposal. The section authorizes the levy of a consumption tax on the final sale of all goods and services sold in the county and sold to consumers in the county. The county assessors, county boards of equalization, and county excise boards of the counties of this state shall develop a proposal and recommendations to be presented to the boards of county commissioners. The board of county commissioners shall approve a proposal and call a special election for approval of the proposal and a levy of a consumption tax by the registered voters of a county. The boards shall continue to call a special election until such time as the voters approve a proposal and levy of a consumption tax. A board of county commissioners may develop joint proposals with other counties. This measure also amends Section 21 of Article 10 to eliminate the assessment duties of the State Board of Equalization.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL — YES \_\_\_\_\_

AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

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