

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT  
RESOLUTION 25

By: Bergstrom

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to the Oklahoma Constitution by adding a new Section 44 to Article X; providing short title; providing effective dates; stating intent; requiring voter approval for certain amendments; authorizing legal action to compel enforcement; providing for the allowance of costs and fees of certain plaintiffs to be covered; prohibiting districts from being awarded costs and fees from bringing suit; providing exception; providing for interest on certain refunds; authorizing reasonable methods for providing refunds; providing exception to certain limitation on spending growth and voter approval requirements under certain circumstance; defining terms; prescribing procedure for certain ballot issues; requiring certain disclosures provided to registered voters by mail; prescribing information to be included in disclosure; requiring certain disclaimers in certain ballot titles; providing for modification to tax rate and refund if levy collections exceed estimate; prohibiting issuance of debt that exceeds certain repayment costs; requiring voter approval before certain revenue raising measures are enforced; requiring voter approval before the creation of certain debt obligations; requiring political subdivisions to reserve emergency funds; prescribing conditions for emergency tax levies and spending; limiting spending growth for the state and political subdivisions; prescribing calculation of limit; requiring refund for excess revenue growth; prescribing base year amounts and calculation of revenue growth; prohibiting new or increased tax rates on the transfer of property; prohibiting the levy of a local income tax;

1 prohibiting income tax rate increase or change to  
2 taxable income for certain period; requiring flat tax  
3 upon change to income tax law; providing exclusion;  
4 authorizing political subdivisions to provide  
5 exemptions and credits for ad valorem tax on  
6 commercial personal property; requiring the mailing  
7 of annual valuation notices; authorizing annual  
8 appeal against valuation; requiring consideration of  
9 certain sales for valuation; requiring certain sales  
10 to be kept as public record; prescribing details  
11 included on ad valorem tax bills; authorizing  
12 political subdivisions to reduce certain payment for  
13 certain state mandated programs; authorizing the  
14 requirement of notice and procedure for reduction of  
15 payment; providing ballot title; and directing  
16 filing.

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19 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
20 2ND SESSION OF THE 60TH 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 44 to Article X to read as follows:

25 Section 44. A. This section shall be known and may be cited as  
26 the "Taxpayer's Bill of Rights".

27 B. Except for subsection E of this section, this section shall  
28 take effect on January 1, 2028. The preferred interpretation of  
29 this section shall reasonably restrain most of the growth of  
30 government. All provisions are self-executing and severable and  
31 supersede conflicting state constitutional, state statutory,  
32 charter, or other state or local provisions. Other limits on

1 district revenue, spending, and debt may be weakened only by future  
2 voter approval. Individual or class action enforcement suits may be  
3 filed and shall have the highest civil priority of resolution.  
4 Successful plaintiffs are allowed costs and reasonable attorney  
5 fees, but a district is not unless a suit against it be ruled  
6 frivolous. Revenue collected, kept, or spent illegally four (4)  
7 full fiscal years prior to when a suit is filed shall be refunded  
8 with ten percent (10%) annual simple interest for each full fiscal  
9 year from the initial conduct in the four (4) prior fiscal years.  
10 Subject to judicial review, districts may use any reasonable method  
11 for refunds under this section, including temporary tax credits or  
12 rate reductions. Refunds need not be proportional to prior taxpayer  
13 liabilities when prior payments for each taxpayer are impractical to  
14 identify or return. When annual district revenue is less than  
15 annual payments on general obligation bonds, pensions, and final  
16 court judgments, paragraph 1 of subsection E and subsection H of  
17 this section shall be suspended to provide for the deficiency.

18 C. As used in this section:

19 1. "Ballot issue" means a non-recall measure voted on by  
20 registered voters brought by an initiative petition or a measure  
21 referred by the Legislature or the governing body of a district in  
22 an election;

23 2. "District" means the state or any local government or  
24 political subdivision, excluding public trusts;

1       3. The term "emergency" shall exclude economic conditions,  
2 revenue shortfalls, or district salary or fringe benefit increases;

3       4. "Fiscal year spending" means all district expenditures and  
4 reserve increases except, as to both, those for refunds made in the  
5 current or next fiscal year or those from gifts, federal funds,  
6 collections for another government, pension contributions by  
7 employees and pension fund earnings, reserve transfers or  
8 expenditures, damage awards, or property sales;

9       5. "Inflation" means the percentage change in the United States  
10 Bureau of Labor Statistics Consumer Price Index, all items, all  
11 urban consumers, or its successor index; and

12       6. "Local growth" means the following:

13           a. for a nonschool district, a net percentage change in  
14 actual value of all real property in a district from  
15 construction of taxable real property improvements,  
16 minus destruction of similar improvements, and  
17 additions to, minus deletions from, taxable real  
18 property, and

19           b. for a school district, the percentage change in  
20 student enrollment.

21       D. 1. Ballot issues shall be decided in a state general  
22 election, biennial local district election, or on the first Tuesday  
23 in November of odd-numbered years. Except for petitions, bonded  
24 debt, or charter or constitutional provisions, districts may

1 consolidate ballot issues and voters may approve a delay of up to  
2 four (4) years in voting on ballot issues. District actions taken  
3 during such a delay shall not extend beyond that period.

4 2. At least thirty (30) days before a ballot issue election,  
5 districts shall mail at the least cost, and as a package where  
6 districts with ballot issues overlap, a titled notice or set of  
7 notices addressed to "All Registered Voters" at each address of one  
8 or more active registered electors. Ballot titles shall have this  
9 order of preference: "NOTICE OF ELECTION TO INCREASE TAXES/TO  
10 INCREASE DEBT/ON AN INITIATIVE PETITION/ON A MEASURE SENT BY THE  
11 LEGISLATURE/[GOVERNING BODY]." Except for district voter-approved  
12 additions, notices shall include only:

- 13 a. the election date, hours, ballot title, text, and  
14 local election office address and telephone number,
- 15 b. for proposed district tax or bonded debt increases,  
16 the estimated or actual total of district fiscal year  
17 spending for the current year and each of the past  
18 four (4) years, and the overall percentage and dollar  
19 change,
- 20 c. for the first full fiscal year of each proposed  
21 district tax increase, district estimates of the  
22 maximum dollar amount of each increase and of district  
23 fiscal year spending without the increase,

- 1           d.   for proposed district bonded debt, the principal  
2           amount and maximum annual and total district repayment  
3           cost, and the principal balance of total current  
4           district bonded debt and the maximum annual and  
5           remaining total district repayment cost, and  
6           e.   two summaries, up to five hundred words each, one for  
7           and one against the proposal, of written comments  
8           filed with the election officer by forty-five (45)  
9           days before the election. No summary shall mention  
10          names of persons or private groups, nor any  
11          endorsements of or resolutions against the proposal.  
12          Petition representatives following these rules shall  
13          write this summary for their petition. The election  
14          officer shall maintain and accurately summarize all  
15          other relevant written comments.

16          3. Except by later voter approval, if a tax increase or fiscal  
17          year spending exceeds any estimate in subparagraph c of paragraph 2  
18          of this subsection for the same fiscal year, the tax increase is  
19          thereafter reduced up to one hundred percent (100%) in proportion to  
20          the combined dollar excess, and the combined excess revenue refunded  
21          in the next fiscal year. District bonded debt shall not issue on  
22          terms that could exceed the share of the maximum repayment costs of  
23          the bond pursuant to subparagraph d of paragraph 2 of this  
24          subsection. Ballot titles for tax or bonded debt increases shall

1 begin, "SHALL (DISTRICT) TAXES BE INCREASED (first or, if phased in,  
2 final full fiscal year dollar increase) ANNUALLY...?" or "SHALL  
3 (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT  
4 COST OF (maximum total district cost)...?"

5 E. Beginning November 2, 2027, districts shall have voter  
6 approval in advance for:

7 1. Unless subsection B or G of this section applies, any new  
8 tax, tax rate increase, mill levy above that for the prior year,  
9 assessment ratio increase for a property class, or extension of an  
10 expiring tax, or a tax policy change directly causing a net tax  
11 revenue increase to any district; and

12 2. Except for refinancing district bonded debt at a lower  
13 interest rate or adding new employees to existing district pension  
14 plans, the creation of any multiple-fiscal-year direct or indirect  
15 district debt or other financial obligation whatsoever without  
16 adequate present cash reserves pledged irrevocably and held for  
17 payments in all future fiscal years.

18 F. Except for the state, which deposits surplus funds pursuant  
19 to Section 23 of Article X of the Oklahoma Constitution to use for  
20 declared emergencies only, each district shall reserve for fiscal  
21 year 2029 one percent (1%) or more, for fiscal year 2030 two percent  
22 (2%) or more, and for all later fiscal years three percent (3%) or  
23 more of its fiscal year spending excluding bonded debt service.  
24 Unused reserves apply to the reserve in the next fiscal year.

1 G. This subsection grants no new taxing power. Emergency ad  
2 valorem taxes are prohibited. Emergency tax revenue is excluded for  
3 purposes of paragraph 3 of subsection D and subsection H of this  
4 section, even if later ratified by voters. Emergency taxes shall  
5 also meet all of the following conditions:

6 1. A two-thirds (2/3) majority of the members of the Senate and  
7 the House of Representatives or of a local district board or  
8 commission declares the emergency and imposes the tax by separate  
9 recorded roll call votes;

10 2. Emergency tax revenue shall be spent only after emergency  
11 reserves are depleted and shall be refunded within one hundred  
12 eighty (180) days after the emergency ends, if not spent on the  
13 emergency; and

14 3. A tax not approved on the next election date sixty (60) days  
15 or more after the declaration shall end with that election month.

16 H. 1. The maximum annual percentage change in state fiscal  
17 year spending shall equal inflation plus the percentage change in  
18 state population in the prior calendar year, adjusted for revenue  
19 changes approved by voters after 2027. Population shall be  
20 determined by the latest annual United States Census Bureau  
21 estimates and such number shall be adjusted every decade to match  
22 the Federal Decennial Census.

23 2. The maximum annual percentage change in fiscal year spending  
24 for each local district equals inflation in the prior calendar year



1 plus annual local population growth, adjusted for revenue changes  
2 approved by voters after 2027 and reductions provided for in  
3 paragraph 2 of subsection I and subsection J of this section.

4 3. The maximum annual percentage change in each district's  
5 property tax revenue equals inflation in the prior calendar year  
6 plus annual local population growth, adjusted for property tax  
7 revenue changes approved by voters after 2027 and reductions  
8 provided for in paragraph 2 of subsection I and subsection J of this  
9 section.

10 4. If revenue from sources not excluded from fiscal year  
11 spending exceeds the limits provided in this subsection in dollars  
12 for that fiscal year, the excess shall be refunded in the next  
13 fiscal year unless voters approve a revenue change as an offset.  
14 Initial district bases are current fiscal year spending and ad  
15 valorem tax collected for tax year 2027. The exclusion or inclusion  
16 due to the formation or dissolution of a public trust shall change  
17 district bases and future year limits. Future creation of district  
18 bonded debt shall increase, and retiring or refinancing district  
19 bonded debt shall lower, fiscal year spending and ad valorem tax  
20 revenue by the annual debt service so funded. Debt service changes,  
21 reductions, refunds made pursuant to subsection B and paragraph 3 of  
22 subsection D of this section, and voter-approved revenue changes are  
23 dollar amounts that are exceptions to, and not part of, any district  
24

1 base. Voter-approved revenue changes do not require a tax rate  
2 change.

3 I. 1. New or increased transfer tax rates on real property are  
4 prohibited. No local district income tax shall be imposed. Neither  
5 an income tax rate increase nor a new state definition of taxable  
6 income shall apply before the next tax year. Any income tax law  
7 change after tax year 2027 shall also require all taxable income to  
8 be taxed at one rate, excluding refundable tax credits or voter  
9 approved tax credits, with no added tax or surcharge.

10 2. Each district may enact cumulative uniform exemptions and  
11 credits to reduce or end ad valorem tax on commercial personal  
12 property.

13 3. Regardless of assessment frequency, valuation notices shall  
14 be mailed annually and may be appealed annually, with no presumption  
15 in favor of any pending valuation. Past or future sales by a lender  
16 or government shall also be considered as comparable market sales  
17 and their sales prices kept as public records. Actual value shall  
18 be stated on all ad valorem tax bills and valuation notices and, for  
19 residential real property, determined solely by the market approach  
20 to appraisal.

21 J. Regarding state mandates, except for public education  
22 through grade twelve or as required of a local district by federal  
23 law, a local district may reduce or end the portion of payment  
24 provided by the local district to any program delegated to it by the

1 Legislature for administration. For current programs, the state may  
2 require ninety (90) days' notice and that the adjustment occur in a  
3 maximum of three equal, annual installments.

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

7 BALLOT TITLE

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

9 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

10 This measure adds a new Section 44 to Article 10 of the Oklahoma  
11 Constitution, creating the Taxpayer's Bill of Rights. This  
12 measure restrains the growth of government spending through  
13 limitations on levy increases and taxpayer refunds. The measure  
14 authorizes citizens to bring suit to enforce the limitations.  
15 The measure requires voter approval before the issuance of new  
16 debt and measures to increase revenue, and authorizes voters to  
17 suspend the voter approval requirements for a certain period.  
18 Notices on ballot elections and information pertaining to dates,  
19 costs of revenue raising measures, costs for the issuance of  
20 debt, spending amounts, and certain other information are  
21 required to be sent to registered voters at least thirty days  
22 before elections. The measure requires taxpayer refunds to be  
23 issued if tax levies or spending exceed estimates. The measure  
24 requires the disclosure of tax increases and extensions to be

1 included in ballot titles. The measure requires voter approval  
2 for all measures that directly or indirectly increase revenue or  
3 extend existing revenue-raising measures and measures to  
4 increase debt. The measure requires political subdivisions to  
5 reserve emergency funds. The measure provides for the levy of  
6 emergency taxes with a super majority approval of the  
7 Legislature or local governing bodies, which shall later be  
8 approved by voters. The measure limits annual spending and  
9 property tax increases based on inflation and population  
10 increases, with certain exceptions, and, if the limits are  
11 exceeded, requires the excess to be refunded to the taxpayer.  
12 The measure prohibits any new tax or increases to any existing  
13 tax on the transfer of property. The measure prohibits the levy  
14 of local income taxes and requires a flat tax if changes are  
15 made to state income tax laws. The measure also authorizes  
16 local governments to provide exemptions or credits to property  
17 taxes on commercial personal property. The measure requires  
18 valuation notices to be sent to all property owners, with the  
19 ability to appeal those valuations, as well as other disclosure  
20 requirements. The measure also authorizes local governments to  
21 reduce or eliminate payments for certain state mandated  
22 programs.

23 SHALL THE PROPOSAL BE APPROVED?

24 FOR THE PROPOSAL — YES \_\_\_\_\_

1       AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

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