

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE JOINT  
4 RESOLUTION 48

By: Paxton of the Senate  
and  
Hilbert of the House

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9 AS INTRODUCED

10 A Joint Resolution directing the Secretary of State  
11 to refer to the people for their approval or  
12 rejection a proposed amendment to Section 6B of  
13 Article X of the Oklahoma Constitution; limiting the  
14 reimbursement to counties and other taxing  
jurisdictions for lost revenue; requiring the  
Legislature to enact certain laws; updating  
references; providing ballot title; ordering special  
election on certain date; and directing filing.

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17 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
18 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

19 SECTION 1. The Secretary of State shall refer to the people for  
20 their approval or rejection, as and in the manner provided by law,  
21 the following proposed amendment to Section 6B of Article X of the  
22 Oklahoma Constitution to read as follows:

23 Section 6B. A. For the purpose of inducing any manufacturing  
24 concern to locate or expand manufacturing facilities within any

1 county of this state, a qualifying manufacturing concern shall be  
2 exempt from the levy of any ad valorem taxes upon new, expanded or  
3 acquired manufacturing facilities for a period of five (5) years.

4 B. For purposes of this section, a "qualifying manufacturing  
5 concern" means a concern that:

6 1. Is not engaged in business in this state or does not have  
7 property subject to ad valorem tax in this state and constructs a  
8 manufacturing facility in this state or acquires an existing  
9 facility that has been unoccupied for a period of twelve (12) months  
10 prior to acquisition; or

11 2. Is engaged in business in this state or has property subject  
12 to ad valorem tax in this state and constructs a manufacturing  
13 facility in this state at a different location from present  
14 facilities and continues to operate all of its facilities or  
15 acquires an existing facility that has been unoccupied for a period  
16 of twelve (12) months prior to acquisition and continues to operate  
17 all of its facilities.

18 C. The exemption allowed by this section shall apply to  
19 expansions of existing facilities. Provided, however, that any  
20 exemption shall be limited to the increase in ad valorem taxes  
21 directly attributable to the expansion.

22 D. The Legislature shall define the term "manufacturing  
23 facility" for purposes of the ad valorem tax exemption provided by  
24 this section in order to promote full employment of labor resources

1 within the state; provided, however, that a manufacturing facility  
2 that qualifies for the ad valorem tax exemption provided by this  
3 section, pursuant to the definition of "manufacturing facility" then  
4 applicable, shall be eligible for the exemption without regard to  
5 subsequent changes in the definition of the term "manufacturing  
6 facility".

7 E. The Legislature shall enact laws to carry out the provisions  
8 of this section and to provide for the reimbursement to common  
9 schools, county governments, cities and towns, emergency medical  
10 services districts, vocational-technical schools, junior colleges,  
11 county health departments ~~and~~, libraries, and any other taxing  
12 jurisdiction for revenues lost to such entities as a result of the  
13 exemption provided by this section, only for any amount necessary to  
14 equal the ad valorem revenues received by each taxing jurisdiction  
15 for all real and personal property upon the tract of land before the  
16 new, expanded, or acquired facility qualified as a qualifying  
17 manufacturing concern.

18 F. ~~The~~ Only the assessed valuation of property exempt from  
19 taxation by virtue of this section that is to be reimbursed pursuant  
20 to subsection E of this section shall be added to the assessed  
21 valuation of taxable property in computing the limit on indebtedness  
22 of political subdivisions contained in Section 26 of this article.

23 G. Pursuant to an affirmative vote of a majority of the  
24 eligible voters of the county at an election for such purpose which

1 may be called by the county commissioners of each county, after the  
2 expiration of the period prescribed by this section for the  
3 exemption, a county may retain not to exceed twenty-five percent  
4 (25%) of the increased ad valorem taxes derived from the levy  
5 imposed by the county upon the taxable value of property previously  
6 exempt pursuant to this section. The revenue retained by the county  
7 pursuant to this subsection may be used by the county as an economic  
8 development incentive to attract additional investment which will  
9 result in additional employment in the county. Only ad valorem tax  
10 revenue derived from ten (10) mills of the total ad valorem tax levy  
11 imposed by the county may be used for this purpose. The ad valorem  
12 tax revenue derived from the levy imposed by any other taxing  
13 jurisdiction shall be apportioned as otherwise required by law. The  
14 provisions of this subsection shall be applicable to qualified  
15 manufacturing concerns exempt prior to ~~the adoption of the amendment~~  
16 ~~contained in this subsection~~ November 5, 2002, and which become  
17 taxable, either by expiration of the exemption period or for other  
18 reasons, on or after ~~the date as of which the provisions of this~~  
19 ~~subsection become law~~ November 5, 2002, and to qualified  
20 manufacturing concerns which are exempt for the first time on or  
21 after ~~the date of the adoption of the amendment contained in this~~  
22 ~~subsection~~ November 5, 2002, and which subsequently become taxable.

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

4 BALLOT TITLE

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

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7 This measure amends Section 6B of Article 10 of the Oklahoma  
8 Constitution, which provides a five-year property tax exemption  
9 for new or expanded manufacturing facilities. The measure  
10 limits the requirement that the state provide for the  
11 reimbursement to counties and other taxing jurisdictions for  
12 lost revenue as a result of the exemption to an amount necessary  
13 to equal the property tax revenue that the counties and other  
14 taxing jurisdictions received before the new or expanding  
15 manufacturing facility was placed into service.

16 SHALL THE PROPOSAL BE APPROVED?

17 FOR THE PROPOSAL - YES \_\_\_\_\_

18 AGAINST THE PROPOSAL - NO \_\_\_\_\_

19 SECTION 3. A special election is hereby ordered to be held  
20 throughout the State of Oklahoma on the date of August 25, 2026, at  
21 which time the proposed amendment to the Oklahoma Constitution, as  
22 set forth in SECTION 1 of this resolution, shall be submitted to the  
23 people of Oklahoma for their approval or rejection as and in the  
24 manner provided by law. SECTION 4. The President Pro Tempore of the

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

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