

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE JOINT
RESOLUTION 1046

By: Smith

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 6 of Article X of the Constitution of the State of Oklahoma; allowing for exempt treatment of ad valorem taxation for real property that has been damaged or destroyed by certain meteorological events; providing for when exempt treatment will apply if tax bills have been issued; prescribing definition of damaged or destroyed; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
2ND SESSION OF THE 60TH 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 6 of Article X of the Constitution of the State of Oklahoma to read as follows:

Section 6. A. Except as otherwise provided in subsection B of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit

1 schools and colleges, and all property used exclusively for
2 religious and charitable purposes, and all property of the United
3 States except property for which a federal agency obtains title
4 through foreclosure, voluntary or involuntary liquidation or
5 bankruptcy unless the taxation of such property is prohibited by
6 federal law; all property of this state, and of counties and of
7 municipalities of this state; household goods of the heads of
8 families, tools, implements, and livestock employed in the support
9 of the family, not exceeding One Hundred Dollars (\$100.00) in value,
10 and all growing crops, shall be exempt from taxation: Provided,
11 that all property not herein specified now exempt from taxation
12 under the laws of the Territory of Oklahoma, shall be exempt from
13 taxation until otherwise provided by law.

14 All property owned by the Murrow Indian Orphan Home, located in
15 Coal County, and all property owned by the Whitaker Orphan Home,
16 located in Mayes County, so long as the same shall be used
17 exclusively as free homes or schools for orphan children, and for
18 poor and indigent persons, and all fraternal orphan homes, and other
19 orphan homes, together with all their charitable funds, shall be
20 exempt from taxation, and such property as may be exempt by reason
21 of treaty stipulations, existing between the Indians and the United
22 States government, or by federal laws, during the force and effect
23 of such treaties or federal laws. The Legislature may authorize any
24 incorporated city or town, by a majority vote of its electors voting

1 thereon, to exempt manufacturing establishments and public utilities
2 from municipal taxation, for a period not exceeding five (5) years,
3 as an inducement to their location.

4 ~~Up~~ Except as otherwise provided by this section, up to one
5 hundred (100) square feet of a storm shelter designed for protection
6 and safety from tornadoes or tornadic winds and installed or added
7 to an improvement to real property after January 1, 2002, shall be
8 exempt from taxation. A storm shelter shall include, but not be
9 limited to, a safe room built as part of and within an improvement
10 to real property. If title to property with an exempt storm shelter
11 is transferred, changed or conveyed to another person, such storm
12 shelter shall be assessed for that year based on the fair cash value
13 as set forth in Section 8 of this article.

14 All real property, including both land and improvements thereon,
15 constituting the primary residence of any person which is damaged or
16 destroyed, in whole or in part, by high winds, hail, tornadoes, or
17 other meteorological events, shall be exempt from ad valorem
18 taxation in the amount of one hundred percent (100%) of the assessed
19 value thereof during the tax year in which such damage or
20 destruction occurs. If the damage or destruction occurs after June
21 of each year, the exempt treatment shall apply to the tax year
22 immediately following the year of occurrence. For the purposes of
23 this section, "damaged or destroyed" shall mean uninhabitable as to
24

1 make the dwelling unable to be safely or reasonably occupied for
2 residential use.

3 B. The board of county commissioners of any county may call a
4 special election to determine whether or not household goods of the
5 heads of families and livestock employed in support of the family
6 located within the county shall be exempt from ad valorem taxation.
7 Such an election shall also be called by the board upon petition
8 signed by not less than twenty-five percent (25%) of the registered
9 voters of the county. Upon passage of the question, the exemption
10 provided for in this subsection shall become effective on January 1
11 of the following year.

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

15 BALLOT TITLE

16 Legislative Referendum No. ____ State Question No. ____

17 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

18 This measure amends Section 6 of Article 10 of the Oklahoma
19 Constitution. It provides that the full value of a primary
20 residence, including both land and improvements, shall be exempt
21 from ad valorem taxation if the property is damaged or destroyed
22 by severe weather events. This measure defines "damaged or
23 destroyed" to mean that the residence is uninhabitable and
24 cannot be safely or reasonably occupied. If the damage occurs

1 after June of each year, the exempt treatment will apply the
2 following year.

3 SHALL THE PROPOSAL BE APPROVED?

4 FOR THE PROPOSAL - YES _____

5 AGAINST THE PROPOSAL - NO _____

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

11
12 60-2-14015 AO 01/06/26
13
14
15
16
17
18
19
20
21
22
23
24