

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT
4 RESOLUTION 1087

By: Hilbert

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7 AS INTRODUCED

8 A Joint Resolution directing the Secretary of State
9 to refer to the people for their approval or
10 rejection a proposed amendment to Section 6B of
11 Article X of the Constitution of the State of
12 Oklahoma; requiring the Legislature to establish in
13 law levels and methodologies of reimbursement in line
14 with a certain purpose; requiring amounts be included
15 in assessed valuation of taxable property for certain
16 purposes; providing ballot title; and directing
17 filing.

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20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
21 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

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

26 Section 6B. A. For the purpose of inducing any manufacturing
27 concern to locate or expand manufacturing facilities within any
28 county of this state, a qualifying manufacturing concern shall be

1 exempt from the levy of any ad valorem taxes upon new, expanded or
2 acquired manufacturing facilities for a period of five (5) years.

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

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

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

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

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

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

6 E. ~~The~~ For the purpose of ensuring that no individual county
7 shall receive reimbursement in amounts that result in a detriment to
8 the other counties of the state, the Legislature shall enact laws to
9 carry out the provisions of this section and to provide for ~~the~~
10 levels and methodologies of reimbursement to common schools, county
11 governments, cities and towns, emergency medical services districts,
12 vocational-technical schools, junior colleges, county health
13 departments and libraries for revenues lost to such entities as a
14 result of ~~the~~ each exemption provided by this section.

15 F. The assessed valuation of property exempt from taxation by
16 virtue of this section shall be added to the assessed valuation of
17 taxable property in computing the limit on indebtedness of political
18 subdivisions contained in Section 26 of this article, in an amount
19 equal to the level of reimbursement applicable to such property
20 under the laws enacted by the Legislature.

21 G. Pursuant to an affirmative vote of a majority of the
22 eligible voters of the county at an election for such purpose which
23 may be called by the county commissioners of each county, after the
24 expiration of the period prescribed by this section for the

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

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

23 BALLOT TITLE

24 Legislative Referendum No. _____ State Question No. _____

1 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

2 This measure amends the Oklahoma Constitution. It amends
3 Section 6B of Article 10. This measure requires the Legislature
4 to enact laws establishing the levels and methodologies of
5 reimbursement of common schools, county governments, cities and
6 towns, emergency medical services districts, vocational-
7 technical schools, junior colleges, county health departments
8 and libraries for revenues lost to the manufacturing exemption
9 for ad valorem. The measure also provides that the level of
10 reimbursement be included in the assessed valuation of taxable
11 property when computing the limit on indebtedness of political
12 subdivisions.

13 SHALL THE PROPOSAL BE APPROVED?

14 FOR THE PROPOSAL - YES _____

15 AGAINST THE PROPOSAL - NO _____

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

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