

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT  
RESOLUTION 23

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, 6B, 7, 8, 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a, 22, 22A, 26, and 35 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 new Sections 2800.1, 2800.2, 2800.3, 2800.4, 2800.5, 2800.6, 2800.7, 2800.8, 2800.9, 2800.10, 2800.11, 2800.12, 2800.13, 2800.14, 2800.15, 2800.16, 2800.17, 2800.18, 2800.19, 2800.20, 2800.21, 2800.22, 2800.23, 2800.24, 2800.25, 2800.26, and 2800.27 of Title 68 of the Oklahoma Statutes; stating legislative intent; adding repealed Constitutional provisions to the Oklahoma Statutes; limiting authorization of freeze on fair cash value of homesteads of certain individuals aged sixty-five years and older to certain period; authorizing a freeze on the fair cash value of all homesteads; prescribing valuation on improvements and additions to property; authorizing full exemption on the fair cash value of homesteads of certain individuals aged sixty-five years and older; prescribing qualifications; prescribing valuation for homesteads that fall out of compliance with requirements; authorizing the boards of county commissioners to create or modify any services and service districts; authorizing joint agreements between counties; authorizing the levy of a consumption tax to replace ad valorem tax; stating purpose of levy; requiring voter approval; prohibiting counties from providing exemptions; authorizing county assessors, county boards of equalization, and county excise boards to develop certain proposal; prescribing elements of proposal; requiring approval or rejection of

1       proposal; requiring the Oklahoma Tax Commission to  
2       provide certain assistance; authorizing development  
3       of subsequent proposal upon rejection; authorizing  
4       counties to call special election for approval of  
5       proposal and levy of tax; authorizing the call for  
6       subsequent special elections upon rejection;  
7       directing the Secretary of State to refer to the  
8       people for their approval or rejection a proposed  
9       amendment to Section 1370 of Title 68 of the Oklahoma  
10       Statutes, which relates to county sales tax;  
11       providing exception to limit on sales tax rate;  
12       providing exception to certain exemption requirement;  
13       providing ballot title; and directing filing.

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

SECTION 1. This resolution shall be known and may be cited as  
the "Ad Valorem Reform Act of 2026".

SECTION 2. It is the intent of the Legislature to protect  
Oklahomans' property rights by sending to the people a vote for or  
against removing property taxes for seniors who are sixty-five (65)  
years or older and freezing the tax for other Oklahomans as  
specified in this resolution. It is the intent to accomplish this  
by removing property tax from the Oklahoma Constitution and moving  
the provisions into the Oklahoma Statutes and authorizing political  
subdivisions to levy by election a consumption tax, a fair tax  
model, to replace the property tax.

SECTION 3. The Secretary of State shall refer to the people for  
their approval or rejection, as and in the manner provided by law,

1 the repeal of Section 50 of Article V, Sections 6, 6B, 7, 8, 8A, 8B,  
2 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a, 22, 22A, 26,  
3 and 35 of Article X, and Sections 1 and 2 of Article XII-A of the  
4 Oklahoma Constitution, effective January 1, 2027, and adding new  
5 Sections 2800.1, 2800.2, 2800.3, 2800.4, 2800.5, 2800.6, 2800.7,  
6 2800.8, 2800.9, 2800.10, 2800.11, 2800.12, 2800.13, 2800.14,  
7 2800.15, 2800.16, 2800.17, 2800.18, 2800.19, 2800.20, 2800.21,  
8 2800.22, 2800.23, 2800.24, 2800.25, 2800.26, and 2800.27 of Title 68  
9 of the Oklahoma Statutes to read as follows:

10 Section 2800.1. The Legislature shall pass no law exempting any  
11 property within this state from taxation, except as otherwise  
12 provided in Section 2800.1 et seq. of Title 68 of the Oklahoma  
13 Statutes.

14 Section 2800.2. A. Except as otherwise provided in subsection  
15 B of this section, all property used for free public libraries, free  
16 museums, public cemeteries, property used exclusively for nonprofit  
17 schools and colleges, and all property used exclusively for  
18 religious and charitable purposes, and all property of the United  
19 States except property for which a federal agency obtains title  
20 through foreclosure, voluntary or involuntary liquidation or  
21 bankruptcy unless the taxation of such property is prohibited by  
22 federal law; all property of this state, and of counties and of  
23 municipalities of this state; household goods of the heads of  
24 families, tools, implements, and livestock employed in the support

1 of the family, not exceeding One Hundred Dollars (\$100.00) in value,  
2 and all growing crops, shall be exempt from taxation: Provided,  
3 that all property not herein specified now exempt from taxation  
4 under the laws of the Territory of Oklahoma, shall be exempt from  
5 taxation until otherwise provided by law.

6 All property owned by the Murrow Indian Orphan Home, located in  
7 Coal County, and all property owned by the Whitaker Orphan Home,  
8 located in Mayes County, so long as the same shall be used  
9 exclusively as free homes or schools for orphan children, and for  
10 poor and indigent persons, and all fraternal orphan homes, and other  
11 orphan homes, together with all their charitable funds, shall be  
12 exempt from taxation, and such property as may be exempt by reason  
13 of treaty stipulations, existing between the Indians and the United  
14 States government, or by federal laws, during the force and effect  
15 of such treaties or federal laws. The Legislature may authorize any  
16 incorporated city or town, by a majority vote of its electors voting  
17 thereon, to exempt manufacturing establishments and public utilities  
18 from municipal taxation, for a period not exceeding five (5) years,  
19 as an inducement to their location.

20 Up to one hundred (100) square feet of a storm shelter designed  
21 for protection and safety from tornadoes or tornadic winds and  
22 installed or added to an improvement to real property after January  
23 1, 2002, shall be exempt from taxation. A storm shelter shall  
24 include, but not be limited to, a safe room built as part of and

1 within an improvement to real property. If title to property with  
2 an exempt storm shelter is transferred, changed or conveyed to  
3 another person, such storm shelter shall be assessed for that year  
4 based on the fair cash value as set forth in Section 2800.5 of Title  
5 68 of the Oklahoma Statutes.

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

15 Section 2800.3. A. For the purpose of inducing any  
16 manufacturing concern to locate or expand manufacturing facilities  
17 within any county of this state, a qualifying manufacturing concern  
18 shall be exempt from the levy of any ad valorem taxes upon new,  
19 expanded or acquired manufacturing facilities for a period of five  
20 (5) years.

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

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

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

11 C. The exemption allowed by this section shall apply to  
12 expansions of existing facilities. Provided, however that any  
13 exemption shall be limited to the increase in ad valorem taxes  
14 directly attributable to the expansion.

15 D. The Legislature shall define the term "manufacturing  
16 facility" for purposes of the ad valorem tax exemption provided by  
17 this section in order to promote full employment of labor resources  
18 within the state; provided, however, that a manufacturing facility  
19 that qualifies for the ad valorem tax exemption provided by this  
20 section, pursuant to the definition of "manufacturing facility" then  
21 applicable, shall be eligible for the exemption without regard to  
22 subsequent changes in the definition of the term "manufacturing  
23 facility".  
24

1 E. The Legislature shall enact laws to carry out the provisions  
2 of this section and to provide for the reimbursement to common  
3 schools, county governments, cities and towns, emergency medical  
4 services districts, vocational-technical schools, junior colleges,  
5 county health departments and libraries for revenues lost to such  
6 entities as a result of the exemption provided by this section.

7 F. The assessed valuation of property exempt from taxation by  
8 virtue of this section shall be added to the assessed valuation of  
9 taxable property in computing the limit on indebtedness of political  
10 subdivisions contained in Section 2800.23 of Title 68 of the  
11 Oklahoma Statutes.

12 G. Pursuant to an affirmative vote of a majority of the  
13 eligible voters of the county at an election for such purpose which  
14 may be called by the county commissioners of each county, after the  
15 expiration of the period prescribed by this section for the  
16 exemption, a county may retain not to exceed twenty-five percent  
17 (25%) of the increased ad valorem taxes derived from the levy  
18 imposed by the county upon the taxable value of property previously  
19 exempt pursuant to this section. The revenue retained by the county  
20 pursuant to this subsection may be used by the county as an economic  
21 development incentive to attract additional investment which will  
22 result in additional employment in the county. Only ad valorem tax  
23 revenue derived from ten (10) mills of the total ad valorem tax levy  
24 imposed by the county may be used for this purpose. The ad valorem

1 tax revenue derived from the levy imposed by any other taxing  
2 jurisdiction shall be apportioned as otherwise required by law. The  
3 provisions of this subsection shall be applicable to qualified  
4 manufacturing concerns exempt prior to the adoption of the amendment  
5 contained in this subsection and which become taxable, either by  
6 expiration of the exemption period or for other reasons, on or after  
7 the date as of which the provisions of this subsection become law  
8 and to qualified manufacturing concerns which are exempt for the  
9 first time on or after the date of the adoption of the amendment  
10 contained in this subsection and which subsequently become taxable.

11 Section 2800.4. The Legislature may authorize county and  
12 municipal corporations to levy and collect assessments for local  
13 improvements upon property benefited thereby, homesteads included,  
14 without regard to a cash valuation.

15 Section 2800.5. A. Except as otherwise provided in Section  
16 2800.1 et seq. of Title 68 of the Oklahoma Statutes, beginning  
17 January 1, 1997, all property which may be taxed ad valorem shall be  
18 assessed for taxation as follows:

19 1. Tangible personal property shall not be assessed for  
20 taxation at less than ten percent (10%) nor more than fifteen  
21 percent (15%) of its fair cash value, estimated at the price it  
22 would bring at a fair voluntary sale;

23 2. Real property shall not be assessed for ad valorem taxation  
24 at a value less than eleven percent (11%) nor greater than thirteen  
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1 and one-half percent (13.5%) of its fair cash value for the highest  
2 and best use for which such property was actually used, or was  
3 previously classified for use, during the calendar year next  
4 preceding the first day of January on which the assessment is made.  
5 The transfer of property without a change in its use classification  
6 shall not require a reassessment based exclusively upon the sale  
7 value of such property. In connection with the foregoing, the  
8 Legislature shall be empowered to enact laws defining  
9 classifications of use for the purpose of applying standards to  
10 facilitate uniform assessment procedures in this state; and

11 3. All other property which is assessed by the State Board of  
12 Equalization shall be assessed for ad valorem taxation at the  
13 percentage of its fair cash value, estimated at the price it would  
14 bring at a fair voluntary sale, at which it was assessed on January  
15 1, 1996.

16 B. Beginning January 1, 1997, the percentage at which real or  
17 tangible personal property is assessed within a county shall not be  
18 increased except upon approval by a majority of the registered  
19 voters of the county, voting at an election called for that purpose  
20 by a majority of the county commissioners, or upon a petition  
21 initiated by not less than ten percent (10%) of the registered  
22 voters of the county based on the total number of votes cast at the  
23 last general election for the county office receiving the highest  
24 number of votes at the election. In no event shall the percentage

1 be increased by more than one percentage point per year or increase  
2 in excess of the limitations set forth in paragraphs 1 and 2 of  
3 subsection A of this section. The percentage at which real or  
4 tangible personal property is assessed within a county may be  
5 decreased, within the limitations set forth in paragraphs 1 and 2 of  
6 subsection A of this section, without approval of the voters of the  
7 county.

8 C. Any officer or other person authorized to assess values or  
9 subjects for taxation, who shall commit any willful error in the  
10 performance of the duties of the office, shall be deemed guilty of  
11 malfeasance, and upon conviction thereof shall forfeit the office  
12 and be otherwise punished as may be provided by law.

13 Section 2800.6. A. If a county approves an exemption of  
14 household goods of the heads of families and livestock employed in  
15 support of the family from taxation pursuant to the provisions of  
16 subsection B of Section 2800.2 of Title 68 of the Oklahoma Statutes,  
17 the millage rate levied against the net taxable valuation of all  
18 property of each taxing jurisdiction located within such county  
19 levying ad valorem taxes for a general fund or a building fund shall  
20 be adjusted pursuant to the provisions of subsection B of this  
21 section to compensate for the potential loss of revenue to the  
22 taxing jurisdiction directly attributable to the exemption of all  
23 such property. For purposes of this section, "taxing jurisdiction"  
24 shall include, but not be limited to, counties, cities, towns,

1 common school districts, vocational-technical school districts, and  
2 any other unit of government authorized to collect ad valorem taxes  
3 from millage levied against the taxable value of property.

4 B. The adjusted millage rate for a general fund or building  
5 fund of each taxing jurisdiction located within a county which  
6 exempts household goods of the heads of families and livestock  
7 employed in support of the family from ad valorem taxation pursuant  
8 to the provisions of subsection B of Section 2800.2 of Title 68 of  
9 the Oklahoma Statutes shall be computed, for each taxing  
10 jurisdiction, by dividing the net taxable valuation of all property  
11 for the year preceding the year in which the exemption of such  
12 property becomes effective by the difference between the net taxable  
13 valuation of all property for the year preceding the year in which  
14 the exemption of such property becomes effective and the net taxable  
15 valuation of the household goods of the heads of families and  
16 livestock employed in support of the family for the year preceding  
17 the year in which the exemption of such property becomes effective.  
18 The resulting quotient shall be the millage adjustment factor, and  
19 shall be multiplied by the millage rate which would otherwise have  
20 been applied for the year in which the exemption of such property  
21 becomes effective to derive the adjusted millage rate, which shall  
22 be levied against the net taxable valuation of all property, other  
23 than the exempt property, within the jurisdiction for the year in  
24 which the exemption of household goods of the heads of families and

1 livestock employed in support of the family becomes effective;  
2 provided, such adjusted millage rate may be increased or decreased  
3 in the manner provided by the provisions of Section 2800.1 et seq.  
4 of Title 68 of the Oklahoma Statutes.

5 C. If a county approves an exemption of household goods of the  
6 heads of families and livestock employed in support of the family  
7 from ad valorem taxation pursuant to the provisions of subsection B  
8 of Section 2800.2 of Title 68 of the Oklahoma Statutes, the maximum  
9 allowable millage for any millage levied by any taxing jurisdiction  
10 located within such county for a general fund or building fund, as  
11 prescribed by Sections 2800.12, 2800.13, 2800.14, 2800.15, 2800.16,  
12 2800.17, 2800.18, 2800.19, and 2800.24 of Title 68 of the Oklahoma  
13 Statutes or as otherwise authorized by Section 36 of Article V of  
14 the Oklahoma Constitution, shall be adjusted by multiplying such  
15 millage by the millage adjustment factor as specified in subsection  
16 B of this section. The resulting product shall be the adjusted  
17 maximum allowable millage for that particular millage levied by such  
18 taxing jurisdiction for a general fund or building fund.

19 D. If approved by the people, this section will become  
20 effective January 1, 1993.

21 Section 2800.7. A. Despite any provision to the contrary, on  
22 and after January 1, 2013, the fair cash value of any parcel of  
23 locally assessed real property shall not increase by more than five  
24 percent (5%) in any taxable year; provided, if such property

1 qualified for a homestead exemption or is classified as agricultural  
2 land, any increase to the fair cash value of such locally assessed  
3 real property in a taxable year shall be limited to three percent  
4 (3%). The provisions of this section shall not apply in any year  
5 when title to the property is transferred, changed, or conveyed to  
6 another person or when improvements have been made to the property.  
7 If title to the property is transferred, changed, or conveyed to  
8 another person, the property shall be assessed for that year based  
9 on the fair cash value as set forth in Section 2800.5 of Title 68 of  
10 the Oklahoma Statutes. If any improvements are made to the  
11 property, the increased value to the property as a result of the  
12 improvement shall be assessed for that year based on the fair cash  
13 value as set forth in Section 2800.5 of Title 68 of the Oklahoma  
14 Statutes. The provisions of this section shall not apply to any  
15 personal property which may be taxed ad valorem or any property  
16 which may be valued or assessed by the State Board of Equalization.

17 B. The Legislature shall enact any laws necessary to implement  
18 the provisions of this section.

19 Section 2800.8. A. Despite any provision to the contrary,  
20 beginning January 1, 2005 and ending December 31, 2026, the fair  
21 cash value, as determined by law, on each homestead of an individual  
22 head of household whose gross household income from all sources for  
23 the preceding calendar year did not exceed an amount as provided in  
24 subsection B of this section, and which individual head of household

1 is sixty-five (65) years of age or older, shall not exceed the fair  
2 cash value placed upon the property during the first year in which  
3 the individual head of household was sixty-five (65) years of age or  
4 older and had gross household income from all sources which did not  
5 exceed an amount as provided in subsection B of this section.

6 Subject to the limitations of this section, the fair cash value  
7 shall not exceed such amount as long as the individual head of  
8 household who is sixty-five (65) years of age or older owns and  
9 occupies the property and as long as the gross household income from  
10 all sources does not exceed an amount as provided in subsection B of  
11 this section. If any improvements are made to the property, the  
12 fair cash value of the improvements shall be assessed in accordance  
13 with law by the county assessor and added to the assessed value of  
14 the property. Once the fair cash value of the improvements has been  
15 added to the fair cash value of the property, the total fair cash  
16 value shall not exceed the revised valuation of the property so long  
17 as the individual head of household who is sixty-five (65) years of  
18 age or older owns and occupies the property and so long as the gross  
19 household income from all sources does not exceed an amount as  
20 provided in subsection B of this section. For any individual head  
21 of household who is sixty-five (65) years of age or older prior to  
22 January 1, 1997, and has gross household income from all sources of  
23 Twenty-five Thousand Dollars (\$25,000.00) or less in calendar year  
24 1996, the fair cash value of the real property shall be the fair

1 cash value placed upon the property on January 1, 1997. Until  
2 December 31, 2026, if the individual head of household ceases to own  
3 and occupy the property or if the gross household income from all  
4 sources exceeds an amount as provided in subsection B of this  
5 section, the fair cash value of the property shall be determined as  
6 if the provisions of Section 2800.5 of Title 68 of the Oklahoma  
7 Statutes or any other provisions relating to a limitation on the  
8 fair cash value of locally assessed real property had been in effect  
9 during the time the property was valued pursuant to the provisions  
10 of this section.

11 B. The income threshold for the gross household income from all  
12 sources for an individual head of household under this section shall  
13 not exceed the amount determined by the United States Department of  
14 Housing and Urban Development to be the estimated median income for  
15 the preceding year for the county or metropolitan statistical area  
16 which includes such county. The Oklahoma Tax Commission shall  
17 provide such information to each county assessor each year as soon  
18 as such information becomes available.

19 C. Despite any provision to the contrary, beginning January 1,  
20 2027, the fair cash value, as determined by law, on each homestead  
21 of an individual head of household shall not exceed the fair cash  
22 value placed upon the property during the first year in which the  
23 homestead was claimed or the fair cash value placed upon the  
24 homestead property in tax year 2026, whichever occurs later.

1 Subject to the limitations of this section, the fair cash value  
2 shall not exceed such amount as long as the individual head of  
3 household owns and occupies the property. Provided, if any  
4 improvements are made to the property, the fair cash value of the  
5 improvements shall be assessed in accordance with law by the county  
6 assessor and added to the assessed value of the property. Once the  
7 fair cash value of the improvements has been added to the fair cash  
8 value of the property, the total fair cash value shall not exceed  
9 the revised valuation of the property so long as the individual head  
10 of household owns and occupies the property.

11 D. 1. Despite any provision to the contrary, beginning January  
12 1, 2027, each individual head of household who is sixty-five (65)  
13 years of age or older shall be entitled to claim an exemption for  
14 the full amount of the fair cash value of the homestead. Provided,  
15 homesteads used as collateral for any mortgage, line of credit,  
16 note, or other form of debt shall not qualify.

17 2. In order to be eligible for the exemption authorized by this  
18 subsection, the individual shall be required to prove residency  
19 within this state and must have previously qualified for the  
20 homestead exemption authorized by law or be eligible for the  
21 homestead exemption pursuant to law.

22 3. If a homestead otherwise eligible for the exemption  
23 authorized by this subsection is transferred on or after January 1  
24 of a calendar year, another homestead property acquired by the  
25



1 qualifying head of household shall be exempt to the same extent as  
2 the homestead property previously owned by such person or persons  
3 for the year during which the new homestead is acquired and, subject  
4 to the requirements of this section, for each year thereafter,  
5 provided the head of household meets the requirements of paragraph 1  
6 of this subsection.

7 4. If a homestead exempted pursuant to this subsection no  
8 longer complies with the requirements of paragraph 1 of this  
9 subsection, the fair cash value of the property shall be determined  
10 as if the provisions of Section 2800.5 of Title 68 of the Oklahoma  
11 Statutes or any other provisions relating to a limitation on the  
12 fair cash value of locally assessed real property had been in effect  
13 during the time the property was valued pursuant to the provisions  
14 of this section.

15 Section 2800.9. A. Despite any provision to the contrary,  
16 beginning January 1, 2009, each head of household who has been  
17 honorably discharged from active service in any branch of the Armed  
18 Forces of the United States or Oklahoma National Guard and who has  
19 been certified by the United States Department of Veterans Affairs  
20 or its successor to have a one-hundred-percent (100%) permanent  
21 disability sustained through military action or accident or  
22 resulting from disease contracted while in such active service or  
23 the surviving spouse of such head of household shall be entitled to  
24 claim an exemption for the full amount of all household personal  
25

1 property which is subject to ad valorem taxation and which is not  
2 subject to any form of taxation in lieu of ad valorem taxation.

3 B. In order to be eligible for the exemption authorized by this  
4 section, the individual shall be required to prove residency within  
5 this state.

6 C. The Legislature shall be authorized to enact such laws as  
7 may be necessary in order to implement the exemption provided by  
8 this section; however, the exemption amount shall not be subject to  
9 modification by such enactments and shall be for the full amount of  
10 the valuation of any household personal property as otherwise  
11 prescribed by this section.

12 Section 2800.10. A. Despite any provision to the contrary,  
13 beginning January 1, 2006, each head of household who has been  
14 honorably discharged from active service in any branch of the Armed  
15 Forces of the United States or Oklahoma National Guard and who has  
16 been certified by the United States Department of Veterans Affairs  
17 or its successor to have a one hundred percent (100%) permanent  
18 disability sustained through military action or accident or  
19 resulting from disease contracted while in such active service or  
20 the surviving spouse of such head of household shall be entitled to  
21 claim an exemption for the full amount of the fair cash value of the  
22 homestead.

23 B. In order to be eligible for the exemption authorized by this  
24 section, the individual shall be required to prove residency within  
25

1 this state and must have previously qualified for the homestead  
2 exemption authorized by law or be eligible for the homestead  
3 exemption pursuant to law.

4 C. If a homestead otherwise eligible for the exemption  
5 authorized by this section is transferred on or after January 1 of a  
6 calendar year, another homestead property acquired by the qualifying  
7 head of household or by the surviving spouse of such qualifying head  
8 of household shall be exempt to the same extent as the homestead  
9 property previously owned by such person or persons for the year  
10 during which the new homestead is acquired and, subject to the  
11 requirements of this section, for each year thereafter.

12 Section 2800.11. A. Despite any provision to the contrary, and  
13 except as otherwise provided by subsection D of this section,  
14 beginning January 1, 2015, the surviving spouse of the head of  
15 household who is determined by the United States Department of  
16 Defense or any branch of the United States military to have died  
17 while in the line of duty shall be entitled to claim an exemption  
18 for the full amount of the fair cash value of the homestead until  
19 such surviving spouse remarries.

20 B. In order to be eligible for the exemption authorized by this  
21 section, the surviving spouse shall be required to prove residency  
22 within this state and must have previously qualified for the  
23 homestead exemption authorized by law or be eligible for the  
24 homestead exemption pursuant to law.

1 C. If a homestead otherwise eligible for the exemption  
2 authorized by this section is transferred on or after January 1 of a  
3 calendar year, another homestead property acquired by the surviving  
4 spouse shall be exempt to the same extent as the homestead property  
5 previously owned by such person for the year during which the new  
6 homestead is acquired and, subject to the requirements of this  
7 section, for each year thereafter.

8 D. The provisions of this section shall be applicable for the  
9 2014 calendar year with respect to an existing homestead property  
10 owned by the surviving spouse of a person previously determined to  
11 have died while in the line of duty by the United States Department  
12 of Defense or applicable branch of the United States military.

13 Section 2800.12. A. Except as herein otherwise provided, the  
14 total taxes for all purposes on an ad valorem basis shall not  
15 exceed, in any taxable year, fifteen (15) mills on the dollar, no  
16 less than five (5) mills of which is hereby apportioned for school  
17 district purposes, the remainder to be apportioned between county,  
18 city, town and school district, by the County Excise Board, until  
19 such time as a regular apportionment thereof is otherwise provided  
20 for by the Legislature.

21 No ad valorem tax shall be levied for State purposes, nor shall  
22 any part of the proceeds of any ad valorem tax levy upon any kind of  
23 property in this State be used for State purposes.  
24

1       B. A tax of four (4) mills on the dollar valuation of all  
2 taxable property in the county shall be levied annually in each  
3 county of the State for school purposes and, until otherwise  
4 provided by law, the proceeds thereof shall be apportioned to the  
5 school districts of the county by the County Treasurer on the basis  
6 of the legal average daily attendance for the preceding school year  
7 as certified by the State Board of Education. Provided that in case  
8 a school district lies in more than one county, such district shall  
9 be deemed a school district of the county having the greater part of  
10 the area comprising such district, unless otherwise provided by law,  
11 and shall be entitled to participate in the proceeds of such tax on  
12 the same basis as districts lying wholly within such county but  
13 revenue from such tax on the assessed valuation of the district in  
14 other counties shall, when collected, be transmitted to the County  
15 Treasurer of such county having the greater part of the area  
16 comprising the district, unless otherwise provided by law, and be  
17 apportioned as hereinbefore provided for the proceeds of such tax on  
18 the assessed valuation of such county. Not to exceed seventy-five  
19 per centum (75%) of the amount received by a school district from  
20 the proceeds of such county levy in any year shall be required to  
21 finance the State guaranteed program of such district.

22       C. Upon certification of a need therefor by the board of  
23 education of any school district, an additional tax of not to exceed  
24 fifteen (15) mills on the dollar valuation of all taxable property

1 in the district shall be levied for the benefit of the schools of  
2 such district.

3 D. In addition to the levies hereinbefore authorized, any  
4 school district may make an emergency levy for the benefit of the  
5 schools of such district, in an amount not to exceed five (5) mills  
6 on the dollar valuation of the taxable property in such district  
7 when approved by a majority of the electors of the district voting  
8 on the question at an election called for such purpose. This  
9 emergency levy shall provide only sufficient additional revenue to  
10 meet the needs of the district each fiscal year as determined by the  
11 board of such district and must be approved by a majority of the  
12 electors voting on such question at such an election for each fiscal  
13 year.

14 E. In addition to the levies hereinbefore authorized, any  
15 school district may make a local support levy for the benefit of the  
16 schools of such district, in an amount not to exceed ten (10) mills  
17 on the dollar valuation of the taxable property in such district,  
18 when approved by a majority of the ad valorem taxpaying voters  
19 voting on such question at an election for each fiscal year called  
20 for such purposes. This local support levy shall provide only  
21 sufficient additional revenue to meet the needs of the district for  
22 each such fiscal year as determined by the board of such district;  
23 provided, an elector desiring to vote upon such local support levy  
24 must present an ad valorem tax receipt for the year immediately

1 preceding before being issued a ballot, or sign a sworn affidavit  
2 certifying the fact of such payment.

3 F. A school district may upon approval by a majority of the  
4 electors of the district voting on the question make the ad valorem  
5 levy for emergency levy and local support levy under subsections D  
6 and E of this section permanent. If the question is approved, the  
7 levies, in the amount approved as required by this section, shall be  
8 made each fiscal year thereafter until such time as a majority of  
9 the electors of the district voting on the question rescind the  
10 making of the levy permanent. An election on such question shall be  
11 held at such time as a petition is signed by ten percent (10%) of  
12 the school district electors or a recommendation by the board of  
13 education of the school district is made asking that the levies be  
14 made each fiscal year.

15 G. The amount of revenue from school district ad valorem taxes  
16 levied under subsections A and C of this section which any school  
17 district may be required to use to finance its State guaranteed  
18 program shall not be in excess of its share, based upon its relative  
19 taxpaying ability as may be defined by law, of an amount equivalent  
20 to the net proceeds from a fifteen (15) mill tax levy on the  
21 aggregate net assessed valuation of the State; but until such  
22 relative taxpaying ability is defined by the Legislature, the amount  
23 of revenue from such taxes which any school district may be required  
24 to use to finance its state guaranteed program shall not be in

1 excess of the net proceeds from an ad valorem tax levy of fifteen  
2 (15) mills on the dollar net assessed valuation of the district. No  
3 part of the proceeds from any ad valorem levy for emergency levy and  
4 local support levy under subsections D and E of this section shall  
5 be required to finance the state guaranteed program of such  
6 district.

7 H. Nothing in the amendments to Section 2801 et seq. of Title  
8 68 of the Oklahoma Statutes shall be construed to amend, alter or  
9 supersede the present application of Sections 2800.25 and 2800.26 of  
10 Title 68 of the Oklahoma Statutes.

11 Section 2800.13. For the purpose of maintaining or aiding in  
12 maintaining a department of health within any county of this state,  
13 an additional levy not to exceed two and one-half (2.5) mills on the  
14 dollar of the assessed valuation of the county may be levied  
15 annually, when such levy is approved by a majority of the qualified  
16 ad valorem tax paying voters of the county, voting on the question  
17 at an election called for such purpose by the Board of County  
18 Commissioners, or by initiative petition by voters of a county. A  
19 maximum levy of two and one-half (2.5) mills may be made for such  
20 purpose after such approval until repealed by a majority of the  
21 qualified ad valorem tax paying voters of the county, voting on the  
22 question at an election called for such purpose by the Board of  
23 County Commissioners, or by initiative petition by voters of a  
24 county. Such department of health may be maintained jointly or in



1 conjunction with one or more counties, cities, towns or school  
2 districts, or any combination thereof, and shall be maintained as  
3 now or hereafter provided by law. Nothing herein shall prohibit  
4 other levies or the use of other public funds for such department of  
5 health.

6 Section 2800.14. A. Technology center school districts for  
7 technology center schools may be established and a levy of not to  
8 exceed five (5) mills on the dollar valuation of the taxable  
9 property in any technology center school district so established may  
10 be made annually, for the district, when the levy is approved by a  
11 majority of the electors of the technology center school district,  
12 voting on the question at an election called for that purpose. The  
13 levy shall be in addition to all other levies authorized by this  
14 Constitution, and when approved, shall be made each fiscal year  
15 thereafter until repealed by a majority of the electors of the  
16 technology center school district, voting on the question at an  
17 election called for that purpose.

18 B. Any technology center school district so established shall  
19 be considered as a school district for the purposes of Sections  
20 2800.17 and 2800.23 of Title 68 of the Oklahoma Statutes. The  
21 administrative control and direction of the technology center school  
22 district shall be vested in a school board which shall be  
23 constituted and empowered as provided for by law for school boards  
24 of independent school districts.

1 C. Provisions of other subsections of this section

2 notwithstanding, in any case where a college technology center  
3 school district recognized pursuant to Section 4423 of Title 70 of  
4 the Oklahoma Statutes and established by vote of the people after  
5 December 31, 1968, overlaps and includes territory which is included  
6 within the district of a technology center school established as  
7 prescribed by the State Board of Career and Technology Education  
8 pursuant to Section 14-108 of Title 70 of the Oklahoma Statutes,  
9 except as otherwise provided in this section, only the levies made  
10 by the college technology center school district shall be applied to  
11 the overlap territory. Incentive levies may be applied to the  
12 overlap area by either the college technology center school district  
13 or technology center school district and revenues from the overlap  
14 area collected pursuant to any incentive levy so made shall be  
15 apportioned one-half (1/2) to the college technology center school  
16 district making the levy and one-half (1/2) to the overlapped  
17 technology center school district. Only one district shall make an  
18 incentive levy in the overlap territory during any given period. In  
19 any case where a college technology center school district  
20 recognized pursuant to Section 4420 or 4420.1 of Title 70 of the  
21 Oklahoma Statutes overlaps and includes territory which is included  
22 within the district of a technology center school established as  
23 prescribed by the State Board of Career and Technology Education  
24 pursuant to Section 14-108 of Title 70 of the Oklahoma Statutes,

1 such overlap territory shall be subject to all levies of both kinds  
2 of districts that are approved by a majority of the electors.

3 D. Provisions of other subsections of this section  
4 notwithstanding, in any case where a college technology center  
5 school district recognized pursuant to Section 4423 of Title 70 of  
6 the Oklahoma Statutes and established by vote of the people after  
7 December 31, 1968, but before July 1, 2012, overlaps and includes  
8 territory which is included within the district of a technology  
9 center school established as prescribed by the State Board of Career  
10 and Technology Education pursuant to Section 14-108 of Title 70 of  
11 the Oklahoma Statutes, except as otherwise provided in this section,  
12 the building fund levy made pursuant to Section 2800.17 of Title 68  
13 of the Oklahoma Statutes may be applied to the overlap area by  
14 either the college technology center school district or technology  
15 center school district and revenues from the overlap area collected  
16 pursuant to any building fund levy so made shall be apportioned one-  
17 half (1/2) to the college technology center school district making  
18 the levy and one-half (1/2) to the overlapped technology center  
19 school district. Only one district shall make a building fund levy  
20 in the overlap territory during any given time period.

21 E. In addition to any other levies authorized by this section,  
22 a technology center school district may make a local incentive levy  
23 for the benefit of the technology center school district in an  
24 amount not to exceed five (5) mills on the dollar valuation of the  
25

1 taxable property in the technology center school district when  
2 approved by a majority of those registered voters of the technology  
3 center school district voting on the question at an election called  
4 for that purpose. Except as otherwise provided, this levy, when  
5 approved, shall be made each fiscal year thereafter until repealed  
6 by a majority of the electors of the technology center school  
7 district voting on the question at an election called for that  
8 purpose. A technology center school district which has previously  
9 failed to approve a local incentive levy at two consecutive  
10 elections held between January 1, 1994, and May 31, 1994, may make a  
11 local incentive levy for the benefit of the technology center school  
12 district only if approved by a majority of the registered voters of  
13 the technology center school district voting on the question at an  
14 election for each fiscal year. If a majority of voters approve the  
15 local incentive levy for three (3) consecutive years, the levy  
16 approved on the third year shall be made each fiscal year thereafter  
17 until repealed by a majority of the electors of the technology  
18 center school district voting on the question at an election called  
19 for that purpose.

20 F. Upon the establishment of technology center school  
21 districts, the districts are authorized to become indebted separate  
22 and apart from the indebtedness of any school district included in  
23 the technology center school district up to five percent (5%) of the  
24 net valuation of taxable property within the technology center  
25

1 school district for capital improvements, including purchasing sites  
2 and constructing, purchasing, improving, and equipping real property  
3 and buildings when the indebtedness is approved by a majority of the  
4 electors of the technology center school district voting on the  
5 question in an election called for that purpose.

6 G. Until otherwise provided for by law, technology center  
7 school districts and the government of technology center school  
8 districts shall be established in accordance with criteria and  
9 procedures prescribed by the State Board of Career and Technology  
10 Education.

11 H. The Legislature may alter, amend, delete, or add to the  
12 provisions of this section by law.

13 Section 2800.15. A. The board of county commissioners, or  
14 boards if more than one county is involved, may call a special  
15 election to determine whether or not an ambulance service district  
16 shall be formed. An election shall also be called by the board or  
17 boards involved upon petition signed by not less than ten percent  
18 (10%) of the registered voters of the area affected. The area may  
19 embrace a county, a part thereof, or more than one county or parts  
20 thereof, and in the event the area covers only a part or parts of  
21 one or more counties, the area must follow school district boundary  
22 lines. All registered voters in such area shall be entitled to  
23 vote, as to whether or not such district shall be formed, and at the  
24 same time and in the same question authorize a tax levy not to

1 exceed three (3) mills for the purpose of providing funds for the  
2 purpose of support, organization, operation, and maintenance of  
3 district ambulance services, known as emergency medical service  
4 districts and hereinafter referred to as "districts." If the  
5 formation of the district and the mill levy is approved by a  
6 majority of the votes cast, a special annual recurring ad valorem  
7 tax levy of not more than three (3) mills on the dollar of the  
8 assessed valuation of all taxable property in the district shall be  
9 levied. The number of mills shall be set forth in the election  
10 proclamation, and may be increased in a later election, not to  
11 exceed a total levy of three (3) mills. This special levy shall be  
12 in addition to all other levies and when authorized shall be made  
13 each fiscal year thereafter.

14 Each district which is herein authorized, or established, shall  
15 have a board of trustees composed of not less than five members.  
16 Such trustees shall be chosen jointly by the board or boards of  
17 county commissioners, provided that such membership shall be  
18 composed of not less than one individual from each county or part  
19 thereof which is included in such district.

20 Original members of the board of trustees shall hold office, as  
21 follows: At the first meeting of such board, board members shall  
22 draw lots to determine each trustee's original length of term in  
23 office. The number of lots to be provided shall be equal to the  
24 number of original members of the board, and lots shall be numbered

1 sequentially from one through five, with lots in excess of the fifth  
2 lot being also numbered sequentially from one through five until all  
3 lots are numbered. Each original member or members added by an  
4 expansion area of the board shall hold office for the number of  
5 years indicated on his or her lot. Each year, as necessary, the  
6 board or boards of county commissioners shall appoint successors to  
7 such members of the board of trustees whose terms have expired, and  
8 such subsequent appointments shall be for terms of five (5) years.

9 Such board of trustees shall have the power and duty to  
10 promulgate and adopt such rules, procedures and contract provisions  
11 necessary to carry out the purposes and objectives of these  
12 provisions, and shall individually post such bond as required by the  
13 county commissioners, which shall not be less than Ten Thousand  
14 Dollars (\$10,000.00).

15 The district board of trustees shall have the additional powers  
16 to hire a manager and appropriate personnel, contract, organize,  
17 maintain or otherwise operate the emergency medical services within  
18 such district and such additional powers as may be authorized by the  
19 Legislature.

20 B. Any district board of trustees may issue bonds, if approved  
21 by a majority vote at a special election for such purpose. All  
22 registered voters within the designated district shall have the  
23 right to vote in such election. Such bonds shall be issued for the  
24

1 purpose of acquiring emergency vehicles and other equipment and  
2 maintaining and housing the same.

3 C. The bonds authorized above shall not bear interest at a  
4 greater rate than that authorized by statute for the issuance of  
5 city municipal bonds. Such bonds shall be sold only at public sale  
6 after twenty (20) days of advertisement in a newspaper for  
7 publication of legal notices with circulation in the district. Any  
8 district may refund its bonds as is now provided by law for  
9 refunding municipal bonds.

10 D. Any district board of trustees, upon issuing bonds as  
11 authorized in subsection B of this section, shall levy a special  
12 annual ad valorem tax upon the property within the district, payable  
13 annually, in a total amount not to exceed three (3) mills on the  
14 dollar, on the real and personal taxable property in such district,  
15 for the payment of principal and interest on outstanding bonds,  
16 until same are paid. However, the trustees may, from time to time,  
17 suspend the collection of such annual levy when not required for the  
18 payment of the bonds. In no event shall the real and personal  
19 taxable property in any city or town be subject to a special tax in  
20 excess of three (3) mills for the payment of bonds issued hereunder.

21 E. There may also be pledged to the payment of principal and  
22 interest of the bonds herein authorized to be issued:

23 1. Any net proceeds from operation of the district that the  
24 board of trustees of the district shall deem not necessary to the



1 future operation and maintenance of such emergency medical service;  
2 or

3 2. Any monies available from other funds of the district not  
4 otherwise obligated.

5 F. Bonds shall be issued for designated sums with serial  
6 numbers thereon and maturing annually after three (3) years from  
7 date of issue. All bonds and interest thereon shall be paid upon  
8 maturity and no bonds shall be issued for a period longer than  
9 thirty (30) years. Any district board of trustees may in its  
10 discretion schedule the payment of principal over the thirty-year  
11 period so that when interest is added there will be approximately  
12 level annual payments of principal and interest.

13 G. In the event the mill levy as set forth in the original  
14 election proclamation is less than three (3) mills, the board of  
15 trustees may request the county commissioners to call a subsequent  
16 election to consider increasing the mill levy; provided, however,  
17 the total levy authorized by subsection A of this section shall not  
18 exceed three (3) mills.

19 H. The board of trustees of any district shall have  
20 jurisdiction over the sale or refunding of any bonds issued by the  
21 district and shall be responsible for the economical expenditure of  
22 the funds derived from the bonds.

23 I. Such districts shall be empowered to charge fees for  
24 services, and accept gifts, funds, or grants from sources other than  
25

1 the mill levy, which shall be used and accounted for in a like  
2 manner. Persons served outside the district shall be charged an  
3 amount equal to the actual costs for the service, not taking into  
4 account any income the district receives from millage or sources  
5 within the district. The board of trustees shall have legal  
6 authority to bring suits necessary to collect accounts owed and to  
7 sue and defend as necessary for the protection of the board. The  
8 State Auditor and Inspector shall conduct an annual audit of the  
9 operations of such districts.

10 J. Any emergency medical service district may expand to include  
11 other counties or parts thereof, provided that an election is called  
12 by the county commissioners whose county or counties, or parts  
13 thereof, are to be added to in the established district; and  
14 provided further, that the county commissioners in the original  
15 district concur in the calling of such election. The proposed  
16 expansion area shall only be added to the original district if  
17 approved separately by a majority vote, by the voters in both the  
18 original district and in the expansion area, at an election called  
19 for that purpose. The county in which the expansion area is located  
20 shall have not less than one member on the board of trustees.  
21 Appropriate millage or other approved method of financial support  
22 shall be levied in the expansion area, when such area is added to  
23 the original district which millage shall be levied at the rate used  
24

1 to cover operational costs and outstanding bonded indebtedness as  
2 provided in subsections D and E of this section.

3 K. Any county or parts thereof may withdraw from a district  
4 provided that an election is called by the county commissioners of  
5 the county whose county or parts thereof is to be withdrawn from the  
6 district. The county or parts thereof shall be withdrawn from the  
7 district if approved by a majority vote of the voters in the county  
8 at an election called for such purpose. If the county commissioners  
9 are presented a petition signed by not less than twenty percent  
10 (20%) of all registered voters in the county, the county  
11 commissioners shall call an election. The petition for an election  
12 for a county or parts thereof to withdraw from a district and the  
13 ballot shall provide for the payment of any debt for operational  
14 costs and outstanding bonded indebtedness in proportional shares,  
15 for which the county or parts thereof would be responsible as a  
16 result of the membership of the county or parts thereof in the  
17 district.

18 L. Any district may be dissolved, or the millage levy changed,  
19 by a majority vote of the registered voters voting at an election  
20 called for that purpose by the county commissioners of each county  
21 or part thereof included within the district; provided that such an  
22 election shall not be called unless either three-fifths (3/5) of the  
23 trustees of such district request the county commissioners to call  
24 such an election, or the respective county commissioners are

1 presented a petition signed by not less than twenty percent (20%) of  
2 all registered voters in the district.

3 M. In the event a district is dissolved, any mill levy used to  
4 support, organize, operate and maintain the emergency medical  
5 service district shall cease, provided that such mill levy shall not  
6 cease until all outstanding emergency medical service bonds of that  
7 district are retired and all other debts incurred by the emergency  
8 medical service district have been satisfied.

9 N. All elections called under the provisions hereof shall be  
10 conducted by the county election board or boards of each county or  
11 counties involved, upon receipt of an election proclamation, issued  
12 by a majority of the board or boards of county commissioners in the  
13 area affected. In the event more than one county is involved, the  
14 proclamation must be a joint proclamation from a majority of the  
15 board of county commissioners of each county involved. The  
16 proclamation shall be published in one issue of a newspaper of  
17 general circulation in each county involved in the area affected at  
18 least ten (10) days prior to the election, and the proclamation  
19 shall set forth the purpose of the election, and the date thereof.  
20 The county election board or boards shall certify the results of an  
21 election to the board or boards issuing such proclamation.

22 O. The board of any district shall have capacity to sue and be  
23 sued. Provided, however, the board shall enjoy immunity from civil  
24 suit for actions or omissions arising from the operation of the  
25

1 district, so long as, and to the same extent as, municipalities and  
2 counties within this state enjoy such immunity.

3 P. In lieu of proceeding to establish a district as outlined  
4 hereinabove through the county commissioners, the governing body of  
5 any incorporated city or town may proceed to form a district, join  
6 an existing district or join with other incorporated cities or towns  
7 in forming a district. In such case, the governing body shall be  
8 considered as being substituted as to the powers and duties of such  
9 county commissioners as set forth hereinabove; provided, further,  
10 such city or town shall be considered as being substituted as to the  
11 powers and duties of a district formed, as set forth hereinabove.  
12 All rights, duties, privileges and obligations of the residents and  
13 voters in such city or town shall be the same as those outlined for  
14 the district as set forth above.

15 Section 2800.16. A. The board of county commissioners of any  
16 county may call a special election to determine whether or not the  
17 board shall provide solid waste management services for the county.  
18 An election shall also be called by the board upon petition signed  
19 by not less than ten percent (10%) of the registered voters of the  
20 county. All registered voters in such county shall be entitled to  
21 vote, as to whether or not such services shall be provided, and at  
22 the same time and in the same question authorize a tax levy of not  
23 to exceed three (3) mills for the purpose of providing funds for the  
24 purpose of support, organization, operation, and maintenance of such

1 services. If the provision of the services and the mill levy is  
2 approved by a majority of the votes cast, a special annual recurring  
3 ad valorem tax levy of not more than three (3) mills on the dollar  
4 of the assessed valuation of all taxable property in the county  
5 shall be levied. The number of mills shall be set forth in the  
6 election proclamation, and may be increased in a later election, not  
7 to exceed a total levy of three (3) mills. This special levy shall  
8 be in addition to all other levies and when authorized shall be made  
9 each fiscal year thereafter.

10 B. Upon passage of the question, the board of county  
11 commissioners shall provide solid waste management services for  
12 county residents and businesses. The board may provide for one or  
13 more disposal facilities and for solid waste collection services.  
14 The board may purchase landfill sites, construct and operate  
15 landfills and transfer stations and other solid waste disposal and  
16 handling facilities. The board shall provide a solid waste disposal  
17 and collection system for the county, using the funds available from  
18 the millage levy and any service charges the board may assess. The  
19 board may purchase, operate, and maintain vehicles for curbside or  
20 roadside solid waste collection. In rural areas where curbside  
21 collection services may not be economically feasible, the board may  
22 construct and operate transfer stations for areawide collection and  
23 transfer of solid waste to ultimate disposal sites.

1 C. The board of county commissioners of a county in which the  
2 question has passed shall have the power and duty to promulgate and  
3 adopt such rules, procedures, and contract provisions necessary to  
4 implement the purposes and objectives of this section. The board of  
5 county commissioners shall have the additional powers to hire a  
6 manager and appropriate personnel, contract, organize, maintain, or  
7 otherwise operate the solid waste management services within the  
8 county and such additional powers as may be authorized by the  
9 Legislature.

10 D. Two or more counties in which the question has passed may  
11 enter into agreements with each other to provide solid waste  
12 management services in all counties involved in the most economical  
13 fashion, including agreements to provide collection and disposal  
14 services for each other where areas in one county may be more  
15 economically served by facilities located in another county.

16 E. In addition to other powers provided for pursuant to the  
17 provisions of this section, the board of county commissioners of any  
18 county in which the question has passed may issue bonds, if approved  
19 by a majority vote at a special election for such purpose. All  
20 registered voters within the county shall have the right to vote in  
21 the election. Such bonds may be issued for the purpose of:

- 22 1. Acquiring vehicles, equipment, and other necessary items;
  - 23 2. Purchasing landfill sites;
- 24  
25

1       3. Constructing landfills, transfer stations, or other  
2 facilities for solid waste management, disposal, and recycling; and

3       4. Operating and maintaining all of the above listed items.

4       Landfill sites, equipment, and other items, no longer needed,  
5 shall be disposed of as provided for by law for the sale of county-  
6 owned property.

7       F. The bonds authorized, pursuant to the provisions of  
8 subsection E of this section shall not bear interest at a greater  
9 rate than that authorized by statute for the issuance of city  
10 municipal bonds. Such bonds shall be sold only at public sale after  
11 twenty (20) days of advertisement in a newspaper of general  
12 circulation in the county. Any county may refund its bonds as is  
13 now provided by law for refunding municipal bonds.

14       G. Any board of county commissioners, upon issuing bonds as  
15 authorized in subsection E of this section, shall levy a special  
16 annual ad valorem tax upon the property within the county, payable  
17 annually, in a total amount not to exceed three (3) mills on the  
18 dollar, on the real and personal taxable property in such county,  
19 for the payment of principal and interest on outstanding bonds,  
20 until same are paid. However, the board may suspend, from time to  
21 time, the collection of such annual levy when not required for the  
22 payment of the bonds.

23       H. There may also be pledged to the payment of principal and  
24 interest of the bonds authorized to be issued:



1        1. Any net proceeds from operation of the county solid waste  
2 management services that the board of county commissioners shall  
3 deem not necessary to the future operation, maintenance, or closure  
4 of the solid waste management services and facilities; or

5        2. Any monies available from other funds of the county not  
6 otherwise obligated.

7        I. Bonds shall be issued for designated sums with interest  
8 payable semiannually and with the principal maturing annually  
9 beginning not more than three (3) years from date of issue. All  
10 bonds and interest thereon shall be paid upon maturity and no bonds  
11 shall be issued for a period longer than thirty (30) years. Any  
12 board of county commissioners may in its discretion schedule the  
13 payment of principal over the period of maturity of the bond issue,  
14 so that when interest is added there will be approximately level  
15 annual payments of principal and interest.

16        J. In the event the mill levy as provided for in the original  
17 election proclamation is less than three (3) mills, the board of  
18 county commissioners may call a subsequent election to consider  
19 increasing the mill levy; provided, however, the total levy  
20 authorized by subsection A of this section shall not exceed three  
21 (3) mills.

22        K. The board of county commissioners shall have jurisdiction  
23 over the sale or refunding of any bonds issued by the county  
24

1 pursuant to the provisions hereof, and shall be responsible for the  
2 economical expenditure of the funds derived from the bonds.

3 L. The board of county commissioners shall be empowered to  
4 charge fees for services, and accept gifts, funds, or grants from  
5 sources other than the mill levy, which shall be used and accounted  
6 for in a like manner. Persons served outside the county shall be  
7 charged an amount equal to the actual costs for providing the  
8 service, not taking into account any income the county receives from  
9 millage or sources within the county. The board shall have legal  
10 authority to bring such suits necessary to collect accounts owed and  
11 to sue and defend as necessary for the protection of the board. The  
12 State Auditor and Inspector shall conduct an annual audit of the  
13 solid waste management operations of such counties.

14 M. Any county may cease providing solid waste management  
15 services, or cause the millage levy authorized by subsection G of  
16 this section to be changed, by a majority vote of the registered  
17 voters voting at an election called for that purpose by the board of  
18 county commissioners. Such an election shall not be called unless  
19 either two-thirds (2/3) of the board members vote to call such an  
20 election, or the board is presented a petition signed by not less  
21 than twenty percent (20%) of all registered voters in the county.

22 N. If a county ceases to provide solid waste management  
23 services, any mill levy used to support, organize, operate and  
24 maintain the services and facilities shall cease, provided that such

1 mill levy shall not cease until all outstanding solid waste  
2 management services bonds of that county are retired, all other  
3 debts incurred by the county in providing solid waste management  
4 services have been satisfied, and all facilities have been properly  
5 closed as provided for by law.

6 O. All elections called pursuant to the provisions of this  
7 section shall be conducted by the county election board of each  
8 county involved, upon receipt of an election proclamation, issued by  
9 the board of county commissioners in the county affected. The  
10 proclamation shall be published in one issue of a newspaper of  
11 general circulation in the county at least ten (10) days prior to  
12 the election. The proclamation shall set forth the purpose of the  
13 election, and the date thereof. The county election board shall  
14 certify the results of the election to the board issuing the  
15 proclamation.

16 Section 2800.17. A. For the purpose of erecting public  
17 buildings in counties or cities, or for the purpose of raising money  
18 for a building fund for a school district which may be used for  
19 erecting, remodeling, or repairing school buildings, and for  
20 purchasing furniture, the rates of taxation herein limited may be  
21 increased, when the rate of such increase and the purpose for which  
22 it is intended shall have been submitted to a vote of the people,  
23 and a majority of the qualified voters of such county, city, or  
24 school district, voting at such election, shall vote therefor:

1 Provided, that such increase shall not exceed five (5) mills on the  
2 dollar of the assessed value of the taxable property in such county,  
3 city, or school district.

4 B. A school district may, upon approval by a majority of the  
5 electors of the district voting on the question, make the ad valorem  
6 levy for a building fund under subsection A of this section  
7 permanent. If the question is approved, the levy in the amount  
8 approved as required by this section, shall be made each fiscal year  
9 thereafter until such time as a majority of the electors of the  
10 district voting on the question rescind the making of the levy  
11 permanent. An election on such question shall be held at such time  
12 as a petition is signed by ten percent (10%) of the school district  
13 electors or a recommendation by the board of education of the school  
14 district is made asking that the levies be made each fiscal year.

15 Section 2800.18. A. To provide funds for the purpose of  
16 establishing and maintaining or aiding in establishing and  
17 maintaining public libraries and library services, a special annual  
18 recurring ad valorem tax shall be levied when such levy is approved  
19 by a majority vote of the qualified electors of the county voting on  
20 the question at an election called for that purpose by the Board of  
21 County Commissioners, either upon its own initiative or upon  
22 petition initiated by not less than ten percent (10%) of the  
23 qualified electors of the county based on the total number of votes  
24

1 cast at the last general election for the county office receiving  
2 the highest number of votes at such an election.

3 B. Except as provided in this section, in a county having less  
4 than one hundred fifty thousand (150,000) population, according to  
5 the most recent Federal Decennial Census, the special annual  
6 recurring ad valorem tax levy shall be not less than one (1) mill  
7 nor more than four (4) mills on the dollar of the assessed valuation  
8 of all taxable property in the county. In a county having more than  
9 one hundred fifty thousand (150,000) population or in a multicounty  
10 library system with a county having more than one hundred fifty  
11 thousand (150,000) population, according to the most recent Federal  
12 Decennial Census, the special annual recurring ad valorem tax levy  
13 for each such county shall be not less than one (1) mill nor more  
14 than six (6) mills on the dollar of the assessed valuation of all  
15 taxable property in the county.

16 C. This special levy shall be in addition to all other levies  
17 and when authorized shall be made each fiscal year thereafter until  
18 such authority shall be cancelled by a majority vote of the  
19 qualified electors of the county voting on the question at an  
20 election called for that purpose by the Board of County  
21 Commissioners upon petition initiated by not less than twenty  
22 percent (20%) of the qualified electors of the county based on the  
23 total number of votes cast at the last general election for the  
24

1 county office receiving the highest number of votes at such an  
2 election.

3 D. The proceeds of such levy shall be used by the county for  
4 creation, development, operation, and maintenance of such public  
5 libraries and library services as are authorized by the Legislature.  
6 Nothing herein shall prohibit other levies for public libraries and  
7 library services or the use of other public funds for such purposes.  
8 All expenditures of the proceeds of such levies shall be made in  
9 accordance with laws heretofore or hereafter enacted concerning such  
10 libraries and library services. The provisions hereof shall be  
11 self-executing.

12 Section 2800.19. For the purpose of operating and maintaining  
13 municipal-owned hospitals in cities, the rates of taxation herein  
14 limited may be increased, when the rate of such increase and the  
15 purpose of which it is intended shall have been submitted to a vote  
16 of the people, and a majority of the qualified voters of such city,  
17 voting at such election, shall vote therefor: Provided, that such  
18 increase shall not exceed five (5) mills on the dollar of the  
19 assessed value of the taxable property in such city.

20 Section 2800.20. All taxes collected for the maintenance of the  
21 common schools of this state, and which are levied upon the property  
22 of any railroad company, pipe line company, telegraph company, or  
23 upon the property of any public service corporation which operates  
24 in more than one county in this state, shall be paid into the Common  
25

1 School Fund and distributed as are other Common School Funds of this  
2 state.

3 Section 2800.21. Nothing in this Constitution shall be held, or  
4 construed, to prevent the classification of property for purposes of  
5 taxation; and the valuation of different classes by different means  
6 or methods.

7 Section 2800.22. No person, firm, corporation, or other legal  
8 entity shall be allowed to file for any ad valorem tax exemption  
9 provided for in Section 2800.1 et seq. of Title 68 of the Oklahoma  
10 Statutes, for any year or years prior to the person, firm,  
11 corporation or legal entity filing their original application for  
12 such exemption with the county assessor. Eligibility for the  
13 applicable exemption shall be established as required by law. The  
14 Legislature may pass any additional laws that may be required to  
15 implement the provisions of this section.

16 Section 2800.23. A. Except as herein otherwise provided, no  
17 county, city, town, township, school district, or other political  
18 corporation, or subdivision of the state, shall be allowed to become  
19 indebted, in any manner, or for any purpose, to an amount exceeding,  
20 in any year, the income and revenue provided for such year without  
21 the assent of three-fifths of the voters thereof, voting at an  
22 election, to be held for that purpose, nor, in cases requiring such  
23 assent, shall any indebtedness be allowed to be incurred to an  
24 amount, including existing indebtedness, in the aggregate exceeding

1 five percent (5%) of the valuation of the taxable property therein,  
2 to be ascertained from the last assessment for state and county  
3 purposes previous to the incurring of such indebtedness: Provided,  
4 that if a school district has an absolute need therefor, such  
5 district may, with the assent of three-fifths of the voters thereof  
6 voting at an election to be held for that purpose, incur  
7 indebtedness to an amount, including existing indebtedness, in the  
8 aggregate exceeding five percent (5%) but not exceeding ten percent  
9 (10%) of the valuation of the taxable property therein, to be  
10 ascertained from the last assessment for state and county purposes  
11 previous to the incurring of such indebtedness, for the purpose of  
12 acquiring or improving school sites, constructing, repairing,  
13 remodeling, or equipping buildings, or acquiring school furniture,  
14 fixtures, or equipment; and such assent to such indebtedness shall  
15 be deemed to be a sufficient showing of such absolute need, unless  
16 otherwise provided by law. Provided further, that if a city or town  
17 has an absolute need therefor, such city or town may, with the  
18 assent of three-fifths of the voters thereof voting at an election  
19 to be held for that purpose, incur indebtedness to an amount,  
20 including existing indebtedness, in the aggregate exceeding five  
21 percent (5%) but not exceeding ten percent (10%) of the valuation of  
22 the taxable property therein, to be ascertained from the last  
23 assessment for state and county purposes previous to the incurring  
24 of such indebtedness, and such assent to such indebtedness shall be



1 deemed to be a sufficient showing of such absolute need unless  
2 otherwise provided by law. Provided, further, that any county,  
3 city, town, school district, or other political corporation, or  
4 subdivision of the state, incurring any indebtedness requiring the  
5 assent of the voters as aforesaid, shall, before or at the time of  
6 doing so, provide for the collection of an annual tax sufficient to  
7 pay the interest on such indebtedness as it falls due, and also to  
8 constitute a sinking fund for the payment of the principal thereof  
9 within twenty-five (25) years from the time of contracting the same,  
10 and provided further that nothing in this section shall prevent,  
11 under such conditions and limitations as shall be prescribed by law,  
12 any school district from contracting with:

13 1. Certificated personnel for periods extending one (1) year  
14 beyond the current fiscal year; or

15 2. A school superintendent for periods extending more than one  
16 (1) year, but not to exceed three (3) years beyond the current  
17 fiscal year.

18 B. If a county approves an exemption of household goods of the  
19 heads of families and livestock employed in support of the family  
20 from ad valorem taxation pursuant to the provisions of subsection B  
21 of Section 2800.2 of Title 68 of the Oklahoma Statutes, the  
22 percentage limitations on indebtedness as specified in subsection A  
23 of this section for political subdivisions or political corporations  
24 located in any such county shall be adjusted by multiplying the

1 percentage levels specified in subsection A of this section by the  
2 millage adjustment factor as specified in subsection B of Section  
3 2800.6 of Title 68 of the Oklahoma Statutes.

4 Section 2800.24. A. Any incorporated town and any county may  
5 issue, by and with the consent of the majority of the registered  
6 voters of the municipality or county voting on the question at an  
7 election held for the purpose, bonds in sums provided by such  
8 majority at such election for economic development or community  
9 development purposes, as may be defined by law, within or near the  
10 municipality or county holding the election.

11 B. Such bonds shall bear interest at a rate as set by law and  
12 shall be sold in a manner prescribed by law.

13 C. To provide for the payment of all such bonds outstanding,  
14 principal, and interest as they mature, the municipality or county  
15 may:

16 1. Levy a special tax, payable annually, in a total amount not  
17 to exceed five (5) mills on the dollar, in addition to the legal  
18 rate permitted, on the real and personal taxable property therein;  
19 provided, however, that in no event shall the real and personal  
20 taxable property in any city or town be subject to a special tax in  
21 excess of five (5) mills for bonds issued hereunder;

22 2. Levy a special sales tax, payable as may be prescribed by  
23 law, in a total amount not to exceed one cent (\$0.01) on the dollar,  
24

1 in addition to the legal rate permitted, upon the sale of tangible  
2 personal property and services, not otherwise exempted by law;

3 3. Apportion revenues pursuant to Section 6C of Article X of  
4 the Constitution, in a manner prescribed by law; or

5 4. Implement any combination of paragraphs 1 through 3 of this  
6 subsection.

7 Provided, however, that the source or sources of revenue and the  
8 irrevocable pledge thereof shall be set forth in the ballot.

9 D. Such bonds shall be issued under terms prescribed by law.

10 E. 1. The governing body of the municipality or the county  
11 commissioners of the county shall exercise jurisdiction over the  
12 sale or exchange of any such bonds voted by the electors at an  
13 election held for that purpose and shall expend economically the  
14 funds so provided.

15 2. In the expenditure and use of proceeds from the sale of such  
16 bonds, the governing body shall coordinate its industrial  
17 development plans and projects insofar as practicable with similar  
18 plans and projects of local industrial development agencies and the  
19 Oklahoma Industrial Finance Authority, as set forth in Section 33A  
20 of Article X of the Constitution, so as to supplement funds to be  
21 derived from these and other sources, including federal aid  
22 available to economically depressed areas, if any; and to the extent  
23 that federal requirements shall require subordination of liens  
24 securing loans from the Oklahoma Industrial Finance Authority or

1 from other sources, as a condition to the obtaining of such federal  
2 aid, the same is hereby approved and authorized.

3 F. Except as provided in subsection H of this section, election  
4 on the issuance of such bonds shall be held at such time as the  
5 governing body of the municipality may designate by ordinance, or as  
6 the county commissioners of the county may designate by order, which  
7 ordinance or order shall state the sum total of issue, the dates of  
8 maturities thereof, and shall fix the date of election so that it  
9 shall not occur earlier than thirty (30) days after the passage of  
10 the ordinance or the granting of such order. All elections called  
11 pursuant to this section shall be conducted by the appropriate  
12 county election board or boards pursuant to the general election  
13 laws of the state. The election shall be held and conducted, the  
14 vote thereof canvassed, and the result thereof declared under the  
15 law and in the manner now or hereafter provided for municipal  
16 elections when the election is held by a municipality, and in the  
17 manner now or hereafter provided for county elections when the  
18 election is held by a county, so far as the same may be applicable,  
19 except as herein otherwise provided. Notice of the election shall  
20 be given by the mayor of the municipality or by the county  
21 commissioners of the county by advertisement weekly for at least  
22 four times in some newspaper having a bona fide circulation in the  
23 municipality or county, with the last publication to be not less  
24 than ten (10) days prior to the date of such election. Only

1 registered voters of the municipality or county shall have a right  
2 to vote at the election. The result of the election shall be  
3 proclaimed by the mayor of the municipality or by the county  
4 commissioners of the county, and the result as proclaimed shall be  
5 conclusive, unless attacked in the courts within thirty (30) days  
6 after the date of such proclamation.

7 G. The tax levies or revenue apportionment associated with  
8 bonds issued pursuant to this section and the pledge thereof, may  
9 not be revoked during the term of such bonds; provided, however, the  
10 municipality or county may, from time to time, suspend the  
11 collection of such levy or apportioned revenues when not required  
12 for the payment of its bonds.

13 H. The Legislature may provide by law for the creation of  
14 regional economic development districts, comprised of two or more  
15 municipalities or counties, or a combination of one or more  
16 municipalities and counties, and may specify the terms and  
17 conditions under which the bonds authorized in this section may be  
18 issued by municipalities and counties located within such districts.  
19 The provisions of subsection F of this section shall not apply to  
20 any bonds issued in accordance with this subsection unless such  
21 provisions are made expressly applicable by law.

22 Section 2800.25. All homesteads as is or may be defined under  
23 the laws of this state for tax exemption purposes, may hereafter be  
24 exempted from all forms of ad valorem taxation by the Legislature;

1 provided, that all assessments, levies, encumbrances and other  
2 contract obligations incurred or made prior to the taking effect of  
3 such act of the Legislature shall in no way be affected or impaired  
4 by the exercise of Legislative power as authorized by this section.

5 Section 2800.26. Any act of the Legislature, which is  
6 authorized by Section 2800.25 of Title 68 of the Oklahoma Statutes  
7 and which provides that homesteads shall be exempted from ad valorem  
8 taxation, shall be in full force and effect for a period not less  
9 than twenty (20) years from the date of the taking effect of such  
10 act and for such time thereafter as the same shall remain without  
11 repeal or amendment by the Legislature, provided, that the homestead  
12 as defined in any such act of exemption may be increased at any time  
13 but not diminished.

14 Section 2800.27. A. The boards of county commissioners of the  
15 counties of this state may create any service district or provide  
16 any services by adoption of a consumption tax levy, otherwise  
17 authorized by Section 2800.1 et seq. of Title 68 of the Oklahoma  
18 Statutes, to be effective on or after January 1, 2030. The service  
19 district boundaries may be modified, and the formation or  
20 continuation of any intercounty service district shall require the  
21 approval of all boards of the counties in which the district  
22 boundaries are located. The boards of counties may also come to  
23 agreements to jointly provide services authorized by Section 2800.1  
24 et seq. of Title 68 of the Oklahoma Statutes.

1       B. A county of this state may levy a consumption tax, subject  
2 to the approval of the registered voters in the county, on all final  
3 goods and services sold in the county and goods sold by a remote  
4 seller, as defined in Section 1391 of Title 68 of the Oklahoma  
5 Statutes, to the end consumer located within such county. The levy  
6 of the tax authorized by this section shall be to provide funding  
7 for the school districts, services, and service districts otherwise  
8 provided by the levy of ad valorem tax authorized by Section 2800.1  
9 et seq. of Title 68 of the Oklahoma Statutes. The levy of a  
10 consumption tax shall not be effective until on or after January 1,  
11 2030, and until the relevant ad valorem tax is repealed. The board  
12 of county commissioners may call a special election to determine  
13 whether to levy a consumption tax or modify the rate of a  
14 consumption tax levy. The levy or modification of the rate shall be  
15 approved by a majority of the votes cast by the registered voters of  
16 the county. The county shall not provide any exemptions from the  
17 levy of any consumption tax.

18       C. The county assessors, county boards of equalization, and  
19 county excise boards of the counties of this state may develop a  
20 proposal and recommendations to be presented to the boards of county  
21 commissioners to provide services, establish or modify the service  
22 districts, and replace the tax collections or a portion of the tax  
23 collections authorized by Section 2800.1 et seq. of Title 68 of the  
24 Oklahoma Statutes. The Oklahoma Tax Commission shall provide any

1 assistance necessary for the development of a proposal and  
2 recommendations including, but not limited to, estimates of  
3 collections from the levy of a consumption tax as authorized by  
4 subsection B of this section. The proposal and recommendations  
5 shall be presented to the boards of county commissioners. The board  
6 of county commissioners shall approve or reject the proposal and  
7 recommendations. If the proposal is rejected, a subsequent proposal  
8 may be presented at a later date.

9 D. The counties of this state may call a special election for  
10 approval of the proposed service districts, provision of services,  
11 and a consumption tax levy to fund such districts and services, and  
12 to provide funding for school districts. Counties of this state may  
13 develop joint proposals for a portion or all of services provided  
14 and the creation of intercounty service districts, but any such  
15 proposals and accompanying levy of a consumption tax, shall be  
16 approved by a majority of the votes cast by the registered voters of  
17 each county; provided, a cumulative majority of the votes cast by  
18 the registered voters of all counties party to the joint proposal  
19 shall not be considered approval of the proposal. If the voters of  
20 a county reject the proposal authorized by this subsection, a  
21 subsequent special election may be called at a later date.

22 SECTION 4. The Secretary of State shall refer to the people for  
23 their approval or rejection, as and in the manner provided by law,  
24  
25



1 the following proposed amendment to Section 1370 of Title 68 of the  
2 Oklahoma Statutes to read as follows:

3       Section 1370. A. ~~In~~ Except for the consumption tax levy as  
4 provided for in Section 2800.27 of Title 68 of the Oklahoma  
5 Statutes, in accordance with the provisions of ~~Section 1 of this act~~  
6 Section 1354.36 of Title 68 of the Oklahoma Statutes, any county of  
7 this state may levy a sales tax of not to exceed two percent (2%)  
8 upon the gross proceeds or gross receipts derived from all sales or  
9 services in the county upon which a consumer's sales tax is levied  
10 by this state. Before a sales tax may be levied by the county, the  
11 imposition of the tax shall first be approved by a majority of the  
12 registered voters of the county voting thereon at a special election  
13 called by the board of county commissioners or by initiative  
14 petition signed by not less than five percent (5%) of the registered  
15 voters of the county who were registered at the time of the last  
16 general election. However, if a majority of the registered voters  
17 of a county voting fail to approve such a tax, the board of county  
18 commissioners shall not call another special election for such  
19 purpose for six (6) months. Any sales tax approved by the  
20 registered voters of a county shall be applicable only when the  
21 point of sale is within the territorial limits of such county. Any  
22 sales tax levied or any change in the rate of a sales tax levied  
23 pursuant to the provisions of this section shall become effective on  
24 the first day of the calendar quarter following approval by the

1 voters of the county unless another effective date, which shall also  
2 be on the first day of a calendar quarter, is specified in the  
3 ordinance or resolution levying the sales tax or changing the rate  
4 of sales tax.

5 B. The Oklahoma Tax Commission shall give notice to all vendors  
6 of a rate change at least sixty (60) days prior to the effective  
7 date of the rate change. Provided, for purchases from printed  
8 catalogs wherein the purchaser computed the tax based upon local tax  
9 rates published in the catalog, the rate change shall not be  
10 effective until the first day of a calendar quarter after a minimum  
11 of one hundred twenty (120) days' notice to vendors. Failure to  
12 give notice as required by this section shall delay the effective  
13 date of the rate change to the first day of the next calendar  
14 quarter.

15 C. Initiative petitions calling for a special election  
16 concerning county sales tax proposals shall be in accordance with  
17 Sections 2, 3, 3.1, 6, 18 and 24 of Title 34 of the Oklahoma  
18 Statutes. Petitions shall be submitted to the office of county  
19 clerk for approval as to form prior to circulation. Following  
20 approval, the petitioner shall have ninety (90) days to secure the  
21 required signatures. After securing the requisite number of  
22 signatures, the petitioner shall submit the petition and signatures  
23 to the county clerk. Following the verification of signatures, the  
24 county clerk shall present the petition to the board of county

1 commissioners. The special election shall be held within sixty (60)  
2 days of receiving the petition. The ballot title presented to the  
3 voters at the special election shall be identical to the ballot as  
4 presented in the initiative petition.

5 D. ~~Subject~~ Except for the consumption tax levy as provided for  
6 in Section 2800.27 of Title 68 of the Oklahoma Statutes, subject to  
7 the provisions of Section 1357.10 of this title, all items that are  
8 exempt from the state sales tax shall be exempt from any sales tax  
9 levied by a county.

10 E. Any sales tax which may be levied by a county shall be  
11 designated for a particular purpose. Such purposes may include, but  
12 are not limited to, projects owned by the state, any agency or  
13 instrumentality thereof, the county and/or any political subdivision  
14 located in whole or in part within such county, regional  
15 development, economic development, common education, general  
16 operations, capital improvements, county roads, weather modification  
17 or any other purpose deemed, by a majority vote of the county  
18 commissioners or as stated by initiative petition, to be necessary  
19 to promote safety, security and the general well-being of the  
20 people, including any authorized purpose pursuant to the Oklahoma  
21 Community Economic Development Pooled Finance Act. The county shall  
22 identify the purpose of the sales tax when it is presented to the  
23 voters pursuant to the provisions of subsection A of this section.  
24 Except as otherwise provided in this section and except as required

1 by the Oklahoma Community Economic Development Pooled Finance Act,  
2 the proceeds of any sales tax levied by a county shall be deposited  
3 in the general revenue or sales tax revolving fund of the county and  
4 shall be used only for the purpose for which such sales tax was  
5 designated. If the proceeds of any sales tax levied by a county  
6 pursuant to this section are pledged for the purpose of retiring  
7 indebtedness incurred for the specific purpose for which the sales  
8 tax is imposed, the sales tax shall not be repealed until such time  
9 as the indebtedness is retired. However, in no event shall the life  
10 of the tax be extended beyond the duration approved by the voters of  
11 the county.

12 F. 1. Notwithstanding any other provisions of law, any county  
13 that has approved a sales tax for the construction, support or  
14 operation of a county hospital may continue to collect such tax if  
15 such hospital is subsequently sold. Such collection shall only  
16 continue if the county remains indebted for the past construction,  
17 support or operation of such hospital. The collection may continue  
18 only until the debt is repaid or for the stated term of the sales  
19 tax, whichever period is shorter.

20 2. If the construction, support or operation of a hospital is  
21 funded through the levy of a county sales tax pursuant to this  
22 section and such hospital is subsequently sold, the county levying  
23 the tax may dissolve the governing board of such hospital following  
24 the sale. Upon the sale of the hospital and dissolution of any  
25

1 governing board, the county is relieved of any future liability for  
2 the operation of such hospital.

3 G. Proceeds from any sales tax levied that is designated to be  
4 used solely by the sheriff for the operation of the office of  
5 sheriff shall be placed in the special revenue account of the  
6 sheriff.

7 H. The life of the tax could be limited or unlimited in  
8 duration. The county shall identify the duration of the tax when it  
9 is presented to the voters pursuant to the provisions of subsections  
10 A and C of this section. The maximum duration of a levy imposed  
11 pursuant to Section 891.14 of Title 62 of the Oklahoma Statutes  
12 shall be no longer than allowed pursuant to the Oklahoma Community  
13 Economic Development Pooled Finance Act.

14 I. Except for the levies imposed pursuant to Section 891.14 of  
15 Title 62 of the Oklahoma Statutes, there are hereby created one or  
16 more county sales tax revolving funds in each county which levies a  
17 sales tax under this section if any or all of the proceeds of such  
18 tax are not to be deposited in the general revenue fund of the  
19 county or comply with the provisions of subsection G of this  
20 section. Each such revolving fund shall be designated for a  
21 particular purpose and shall consist of all monies generated by such  
22 sales tax which are designated for such purpose. Monies in such  
23 funds shall only be expended for the purposes specifically  
24 designated as required by this section. A county sales tax

1 revolving fund shall be a continuing fund not subject to fiscal year  
2 limitations.

3 J. In the case of a levy submitted for voter approval pursuant  
4 to Section 891.14 of Title 62 of the Oklahoma Statutes, taxes levied  
5 by a county shall not become valid until the ordinance or resolution  
6 setting the rate of the levy shall have been approved by a majority  
7 vote of the registered voters of each such county voting on such  
8 question at a special election. Elections conducted pursuant to  
9 questions submitted pursuant to Section 891.14 of Title 62 of the  
10 Oklahoma Statutes shall be conducted on the same date or in a  
11 sequence that provides that the last vote required for approval by  
12 all participating counties or municipalities occurs not later than  
13 thirty (30) days after the date upon which the first vote occurs.

14 SECTION 5. The Ballot Title for the proposed Constitutional and  
15 statutory amendments as set forth in SECTIONS 3 and 4 of this  
16 resolution shall be in the following form:

17 BALLOT TITLE

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

19 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

20 This measure repeals Section 50 of Article 5, Sections 6, 6B, 7,  
21 8, 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 12a,  
22 22, 22A, 26, and 35 of Article 10, and Sections 1 and 2 of  
23 Article 12-A of the Oklahoma Constitution, effective January 1,  
24 2027, and adding new Sections 2800.1, 2800.2, 2800.3, 2800.4,

1 2800.5, 2800.6, 2800.7, 2800.8, 2800.9, 2800.10, 2800.11,  
2 2800.12, 2800.13, 2800.14, 2800.15, 2800.16, 2800.17, 2800.18,  
3 2800.19, 2800.20, 2800.21, 2800.22, 2800.23, 2800.24, 2800.25,  
4 2800.26, and 2800.27 of Title 68 of the Oklahoma Statutes, which  
5 would place all authorization of property taxes and their  
6 relevant service and school districts in the Oklahoma Statutes  
7 and expand the freeze on the fair cash value of homesteads owned  
8 by certain individuals aged sixty-five (65) years and older to  
9 all homesteads. The measure also provides a full exemption from  
10 property tax for homesteads of individuals aged sixty-five (65)  
11 years and older that have do not have certain debt attached to  
12 the property. The measure also adds a new Section 2800.27 of  
13 Title 68 of the Oklahoma Statutes, which would authorize  
14 counties to develop a proposal to establish and modify the  
15 service districts and services provided and funded by the  
16 property tax. The section authorizes the levy of a consumption  
17 tax on the final sale of all goods and services sold in the  
18 county and sold to consumers in the county to replace property  
19 tax. The county assessors, county boards of equalization, and  
20 county excise boards of the counties of this state may develop a  
21 proposal and recommendations to be presented to the boards of  
22 county commissioners. The boards of county commissioners may  
23 approve a proposal and call a special election for approval of  
24 the proposal and a levy of a consumption tax by the registered

1 voters of a county. The boards may continue to call a special  
2 election until such time as the voters approve a proposal and  
3 levy of a consumption tax. A board of county commissioners may  
4 develop joint proposals with other counties. The measure also  
5 amends Oklahoma Statute to provide an exception to the  
6 limitation on the county sales tax rate and an exception to the  
7 requirement that counties include exemptions on sales tax  
8 provided by the state when levying the consumption tax  
9 authorized by this ballot measure.

10 SHALL THE PROPOSAL BE APPROVED?

11 FOR THE PROPOSAL — YES \_\_\_\_\_

12 AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

18  
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