

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT
RESOLUTION 26

By: Bergstrom

AS INTRODUCED

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

1 authorizing political subdivisions to provide
2 exemptions and credits for ad valorem tax on
3 commercial personal property; requiring the mailing
4 of annual valuation notices; authorizing annual
5 appeal against valuation; requiring consideration of
6 certain sales for valuation; requiring certain sales
7 to be kept as public record; prescribing details
8 included on ad valorem tax bills; authorizing
9 political subdivisions to reduce certain payment for
10 certain state mandated programs; authorizing the
11 requirement of notice and procedure for reduction of
12 payment; providing ballot title; and directing
13 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. The Secretary of State shall refer to the people for
their approval or rejection, as and in the manner provided by law,
the following proposed amendment to the Oklahoma Constitution by
adding a new Section 44 to Article X to read as follows:

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

B. Except for subsection E of this section, this section shall
take effect on January 1, 2028. The preferred interpretation of
this section shall reasonably restrain most of the growth of
government. All provisions are self-executing and severable and
supersede conflicting state constitutional, state statutory,
charter, or other state or local provisions. Other limits on
district revenue, spending, and debt may be weakened only by future

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

17 C. As used in this section:

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

21 2. "District" means any local government or political
22 subdivision, excluding public trusts;

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

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

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

10 6. "Local growth" means the following:

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

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

1 four (4) years in voting on ballot issues. District actions taken
2 during such a delay shall not extend beyond that period.

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

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

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

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

1 (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT
2 COST OF (maximum total district cost)...?"

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

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

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

16 F. Each district shall reserve for fiscal year 2029 one percent
17 (1%) or more, for fiscal year 2030 two percent (2%) or more, and for
18 all later fiscal years three percent (3%) or more of its fiscal year
19 spending excluding bonded debt service. Unused reserves apply to
20 the reserve in the next fiscal year.

21 G. This subsection grants no new taxing power. Emergency ad
22 valorem taxes are prohibited. Emergency tax revenue is excluded for
23 purposes of paragraph 3 of subsection D and subsection H of this
24

1 section, even if later ratified by voters. Emergency taxes shall
2 also meet all of the following conditions:

3 1. A two-thirds (2/3) majority of a local district board or
4 commission declares the emergency and imposes the tax by separate
5 recorded roll call votes;

6 2. Emergency tax revenue shall be spent only after emergency
7 reserves are depleted and shall be refunded within one hundred
8 eighty (180) days after the emergency ends, if not spent on the
9 emergency; and

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

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

19 2. The maximum annual percentage change in fiscal year spending
20 for each local district equals inflation in the prior calendar year
21 plus annual local population growth, adjusted for revenue changes
22 approved by voters after 2027 and reductions provided for in
23 paragraph 2 of subsection I and subsection J of this section.
24

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

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

23 I. 1. New or increased district transfer tax rates on real
24 property are prohibited. No district income tax shall be imposed.

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

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

J. Regarding state mandates, except for public education through grade twelve or as required of a local district by federal law, a local district may reduce or end the portion of payment provided by the local district to any program delegated to it by the Legislature for administration. For current programs, the state may require ninety (90) days' notice and that the adjustment occur in a maximum of three equal, annual installments.

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

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

1 This measure adds a new Section 44 to Article 10 of the Oklahoma
2 Constitution, creating the Taxpayer's Bill of Rights. This
3 measure restrains the growth of local government spending
4 through limitations on levy increases and taxpayer refunds. The
5 measure authorizes citizens to bring suit to enforce the
6 limitations. The measure requires voter approval before the
7 issuance of new debt and measures to increase revenue, and
8 authorizes voters to suspend the voter approval requirements for
9 a certain period. Notices on ballot elections and information
10 pertaining to dates, costs of revenue raising measures, costs
11 for the issuance of debt, spending amounts, and certain other
12 information are required to be sent to registered voters at
13 least thirty days before elections. The measure requires
14 taxpayer refunds to be issued if tax levies or spending exceed
15 estimates. The measure requires the disclosure of tax increases
16 and extensions to be included in ballot titles. The measure
17 requires voter approval for all measures that directly or
18 indirectly increase revenue or extend existing revenue-raising
19 measures and measures to increase debt. The measure requires
20 political subdivisions to reserve emergency funds. The measure
21 provides for the levy of emergency taxes with a super majority
22 approval of the local governing bodies, which shall later be
23 approved by voters. The measure limits annual spending and
24 property tax increases based on inflation and population

1 increases, with certain exceptions, and, if the limits are
2 exceeded, requires the excess to be refunded to the taxpayer.
3 The measure prohibits any new local tax or increases to any
4 existing tax on the transfer of property. The measure prohibits
5 the levy of local income taxes. The measure also authorizes
6 local governments to provide exemptions or credits to property
7 taxes on commercial personal property. The measure requires
8 valuation notices to be sent to all property owners, with the
9 ability to appeal those valuations, as well as other disclosure
10 requirements. The measure also authorizes local governments to
11 reduce or eliminate payments for certain state mandated
12 programs.

13 SHALL THE PROPOSAL BE APPROVED?

14 FOR THE PROPOSAL — YES _____

15 AGAINST THE PROPOSAL — NO _____

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

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