

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT
RESOLUTION 35

By: Deevers

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, 7, 8, 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 11, 12A, 22, and 22A of Article X, and Sections 1 and 2 of Article XII-A of the Oklahoma Constitution which relate to property taxes; amending Section 21 of Article X of the Oklahoma Constitution, which relates to the State Board of Equalization; modifying duties; providing ballot title; and directing filing.

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 repeal of Section 50 of Article V, Sections 6, 7, 8, 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 11, 12A, 22, and 22A of Article X, and Sections 1 and 2 of Article XII-A of the Oklahoma Constitution, effective January 1, 2031, and the following proposed amendment to Section 21 of Article X of the Oklahoma Constitution to read as follows:

1 Section 21. A. There shall be a State Board of Equalization
2 consisting of the Governor, State Auditor, State Treasurer,
3 Lieutenant Governor, Attorney General, State Inspector and Examiner
4 and President of the Board of Agriculture. The duty of said Board
5 shall be to ~~adjust and equalize the valuation of real and personal~~
6 ~~property of the several counties in the state, and it shall perform~~
7 ~~such other~~ duties as may be prescribed by law, ~~and they shall assess~~
8 ~~all railroad and public service corporation property.~~

9 B. Should the Offices of State Examiner and Inspector and State
10 Auditor be consolidated in the Office of State Auditor and
11 Inspector, the State Auditor shall be replaced as a member of the
12 State Board of Equalization by the State Auditor and Inspector and
13 the Superintendent of Public Instruction shall be added as a member
14 thereof. Should the offices not be so consolidated, the membership
15 shall remain the same as provided in subsection A of this section
16 and the Superintendent of Public Instruction shall not be added to
17 the membership.

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

21 BALLOT TITLE

22 Legislative Referendum No. _____ State Question No. _____

23 THE GIST OF THE PROPOSITION IS AS FOLLOWS:
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1 This measure repeals Section 50 of Article 5, Sections 6, 7, 8,
2 8A, 8B, 8C, 8D, 8E, 8F, 9, 9A, 9B, 9C, 9D, 10, 10A, 10B, 11,
3 12A, 22, and 22A of Article 10, and Sections 1 and 2 of Article
4 12-A of the Oklahoma Constitution which would eliminate all
5 property taxes in this state and the taxing jurisdictions. The
6 measure also amends Section 21 of Article 10 of the Oklahoma
7 Constitution to eliminate the assessment duties of the State
8 Board of Equalization.

9 SHALL THE PROPOSAL BE APPROVED?

10 FOR THE PROPOSAL — YES _____

11 AGAINST THE PROPOSAL — NO _____

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

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