

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 HOUSE JOINT
4 RESOLUTION 1080

By: Russ

5
6 AS INTRODUCED

7 A Joint Resolution directing the Secretary of State
8 to refer to the people for their approval or
9 rejection a proposed amendment to Section 6B of
10 Article X of the Constitution of the State of
11 Oklahoma; modifying reference; providing ballot
12 title; and directing filing.

13 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
14 2ND SESSION OF THE 53RD OKLAHOMA LEGISLATURE:

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

19 Section 6B. A. ~~For the purpose of inducing~~ To induce any
20 manufacturing concern to locate or expand manufacturing facilities
21 within any county of this state, a qualifying manufacturing concern
22 shall be exempt from the levy of any ad valorem taxes upon new,
23 expanded or acquired manufacturing facilities for a period of five
24 (5) years.

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

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

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

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

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

1 applicable, shall be eligible for the exemption without regard to
2 subsequent changes in the definition of the term "manufacturing
3 facility".

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

10 F. The assessed valuation of property exempt from taxation by
11 virtue of this section shall be added to the assessed valuation of
12 taxable property in computing the limit on indebtedness of political
13 subdivisions contained in Section 26 of this article.

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

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

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

16 BALLOT TITLE
17 Legislative Referendum No. _____ State Question No. _____

18 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

19 This measure amends the Oklahoma Constitution. It amends Section
20 6B of Article 10. This section provides a property tax
21 exemption for certain property owned by a qualifying
22 manufacturing concern.

23 SHALL THE PROPOSAL BE APPROVED?

24 FOR THE PROPOSAL - YES _____

1 AGAINST THE PROPOSAL - NO _____

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

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8 53-2-8463 MAH 01/18/12