

Oklahoma Constitution

Oklahoma

Oklahoma Constitution

Article 10 - Revenue and Taxation

In General

Section Article 10 section 6B - Qualifying manufacturing concern - Ad valorem tax exemption

Cite as: OKCO O.S. § Article 10 section 6B (OSCN 2025), In General

§ 6B. Qualifying manufacturing concern - Ad **valorem** tax exemption.

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

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

1. Is not engaged in business in this state or does not have property subject to ad **valorem** tax in this state and constructs a manufacturing facility in this state or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition; or
2. Is engaged in business in this state or has property subject to ad **valorem** tax in this state and constructs a manufacturing facility in this state at a different location from present facilities and continues to operate all of its facilities or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition and continues to operate all of its facilities.

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

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

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

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

G. Pursuant to an affirmative vote of a majority of the eligible voters of the county at an election for such purpose which may be called by the county commissioners of each county, after the expiration of the period prescribed by this section for the exemption, a county may retain not to exceed twenty-five percent (25%) of the increased ad **valorem** taxes derived from the levy imposed by the county upon the taxable value of property previously exempt pursuant to this section. The revenue retained by the county pursuant to this subsection may be used by the county as an economic development incentive to attract additional investment which will result in additional employment in the county. Only ad **valorem** tax revenue derived from ten (10) mills of the total ad **valorem** tax levy imposed by the county may be used for this purpose. The ad **valorem** tax revenue derived from the levy imposed by any other taxing jurisdiction shall be apportioned as otherwise required by law. The provisions of this subsection shall be applicable to qualified manufacturing concerns exempt prior to the adoption of the amendment contained in this subsection and which become taxable,

either by expiration of the exemption period or for other reasons, on or after the date as of which the provisions of this subsection become law and to qualified manufacturing concerns which are exempt for the first time on or after the date of the adoption of the amendment contained in this subsection and which subsequently become taxable.

Historical Data

Added by Laws 1985, SJR 9, Section 1, State Question 588, Legislative Referendum 252, adopted at election held on April 30, 1985; Amended by Laws 1988, HJR 1048, Section 1, State Question 618, Legislative Referendum 275, adopted at election held on August 23, 1988; Amended by Laws 2002, HJR 1025, Section 1, State Question 697, Legislative Referendum 324, adopted at election held on November 5, 2002.

Citationizer® Summary of Documents Citing This Document

Cite Name	Level	
Title 62. Public Finance		
Cite	Name	Level
62 O.S. 860.	Project Plan - Granting of Incentives or Exemptions from Local Taxation - Report	Cited
Title 68. Revenue and Taxation		
Cite	Name	Level
68 O.S. 2902.	Manufacturing Facilities - Exemption from Ad Valorem Tax - Definitions - Requirements	Cited

Citationizer: Table of Authority

Cite	Name	Level
None Found.		

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Article 10 - Revenue And Taxation


In General

Section Article 10 section 9 - Amount of ad valorem tax

Cite as: O.S. §, __ __

§ 9. Amount of ad **valorem** tax.

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

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

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

(c) Upon certification of a need therefor by the board of education of any school district an additional tax of not to exceed fifteen (15) mills on the dollar valuation of all taxable property in the district shall be levied for the benefit of the schools of such district.

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

(d-1) In addition to the levies hereinbefore authorized, any school district may make a local support levy for the benefit of the schools of such district, in an amount not to exceed ten (10) mills on the dollar valuation of the taxable property in such district, when approved by a majority of the ad **valorem** taxpaying voters voting on said question at an election for each fiscal year called for such purposes. This local support levy shall provide only sufficient additional revenue to meet the needs of the district for each such fiscal year as determined by the board of such district; provided, an elector desiring to vote upon such local support levy must present an ad **valorem** tax receipt for the year immediately preceding before being issued a ballot, or sign a sworn affidavit certifying the fact of such payment.

(d-2) A school district may upon approval by a majority of the electors of the district voting on the question make the ad **valorem** levy

for emergency levy and local support levy under (d) and (d-1) of this section permanent. If the question is approved, the levies, in the amount approved as required by this section, shall be made each fiscal year thereafter until such time as a majority of the electors of the district voting on the question rescind the making of the levy permanent. An election on such question shall be held at such time as a petition is signed by ten percent (10%) of the school district electors or a recommendation by the board of education of the school district is made asking that the levies be made each fiscal year.

(e) The amount of revenue from school district ad **valorem** taxes levied under (a) and (c) of this Section which any school district may be required to use to finance its State guaranteed program shall not be in excess of its share, based upon its relative taxpaying ability as may be defined by law, of an amount equivalent to the net proceeds from a fifteen (15) mill tax levy on the aggregate net assessed valuation of the State; but until such relative taxpaying ability is defined by the Legislature, the amount of revenue from such taxes which any school district may be required to use to finance its State guaranteed program shall not be in excess of the net proceeds from an ad **valorem** tax levy of fifteen (15) mills on the dollar net assessed valuation of the district. No part of the proceeds from any ad **valorem** levy for emergency levy and local support levy under (d) and (d-1) of this Section shall be required to finance the State guaranteed program of such district.

Nothing in the amendments to the Constitution incorporated herein shall be construed to amend, alter or supersede the present application of Article XII-A, Sections 1 and 2 of the Oklahoma Constitution.

Historical Data

Amended by Laws 1933, SJR 1, Section 1, State Question 185, Legislative Referendum 61, adopted at election held August 15, 1933; Amended by Laws 1945, SJR 8, Section 1, State Question 319, Legislative Referendum 91, adopted at election held July 2, 1946; Amended by State Question 314, Initiative Petition 224, adopted at election held November 5, 1946; Amended by State Question 316, Initiative Petition 226, adopted at election held November 5, 1946; Amended by Laws 1947, HJR 10, Section 1, State Question 327, Legislative Referendum 92, adopted at election held July 6, 1948; Amended by Laws 1955, HJR 504, Section 1, State Question 368, Legislative Referendum 109, adopted at election held April 5, 1955; Amended by Laws 1965, SJR 2, Section 1, State Question 430, Legislative Referendum 151, adopted at election held September 14, 1965; Amended by Laws 2000, HJR 1019, Section 1, State Question 690, Legislative Referendum 318, adopted at election held November 7, 2000.

Citationizer® Summary of Documents Citing This Document

Cite Name	Level	
Title 70. Schools		
Cite	Name	Level
70 O.S. 18-200.1,	Allocation of State Aid - Formula for State Aid	Cited
70 O.S. 1-118,	Building Fund	Cited

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Cite	Name	Level
None Found.		

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Article 10 - Revenue and Taxation

In General

Section Article 10 section 9A - Additional county ad valorem tax levy for department of health

Cite as: O.S. §, __ __

§ 9A. Additional county ad **valorem** tax levy for department of health.

For the purpose of maintaining or aiding in maintaining a department of health within any county of the State, an additional levy not to exceed two and one- half mills on the dollar of the assessed valuation of the county may be levied annually, when such levy is approved by a majority of the qualified ad **valorem** tax paying voters of the county, voting on the question at an election called for such purpose by the Board of County Commissioners, or by initiative petition by voters of a county. A maximum levy of two and one-half mills may be made for such purpose after such approval until repealed by a majority of the qualified ad **valorem** tax paying voters of the county, voting on the question at an election called for such purpose by the Board of County Commissioners, or by initiative petition by voters of a county. Such department of health may be maintained jointly or in conjunction with one or more counties, cities, towns or school districts, or any combination thereof, and shall be maintained as now or hereafter provided by law. Nothing herein shall prohibit other levies or the use of other public funds for such department of health.

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 6A - Intangible personal property exempt from ad valorem or other tax

Cite as: O.S. §, __ __

§ 6A. Intangible personal property exempt from ad **valorem** or other tax.

Beginning January 1, 2013, intangible personal property shall not be subject to ad **valorem** tax or to any other tax in lieu of ad **valorem** tax within this State.

Historical Data

Added by Laws 1968, HJR 505, Section 1, State Question 460, Legislative Referendum 173, adopted at election held August 27, 1968; Amended by Laws 2012, SJR 52, Section 1, State Question 766, Legislative Referendum 363, adopted at election held November 6, 2012 ([superseded document available](#)).

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 22A - Ad valorem tax exemption - Prohibition on filing for years prior to original application

Cite as: O.S. §, __ __

§ 22A. Ad **valorem** tax exemption - Prohibition on filing for years prior to original application.

No person, firm, corporation or other legal entity shall be allowed to file for any ad **valorem** tax exemption provided for in Article X of the Oklahoma Constitution, for any year or years prior to the person, firm, corporation or legal entity filing their original application for said exemption with the county assessor. Eligibility for the applicable exemption shall be established as required by law. The Legislature may pass any additional laws that may be required to implement the provisions of this section.

Historical Data

Added by Laws 2008, HB 3354, Section 1, State Question 741, Legislative Referendum 344, adopted at general election held November 4, 2008.

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Article 12A - Homestead Exemptions From Taxation

Section Article 12A section 1 - Exemption from ad valorem taxation authorized



Cite as: O.S. §, __ __

§ 1. Exemption from ad **valorem** taxation authorized.

All homesteads as is or may be defined under the Laws of the State of Oklahoma for tax exemption purposes, may hereafter be exempted from all forms of ad **valorem** taxation by the Legislature; provided, that all assessments, levies, encumbrances and other contract obligations incurred or made prior to the taking effect of such act of the Legislature shall in no way be affected or impaired by the exercise of Legislative power as authorized by this amendment.

Historical Data

Added by State Question 201, Initiative Petition 138, adopted at election held September 24, 1935.

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 8A - Approval of exemption of household goods of heads of families and livestock

employed in support of family - Adjusted millage rate - Computation procedure - Maximum rate

Cite as: O.S. §, __ __

§ 8A. Approval of exemption of household goods of heads of families and livestock employed in support of family - Adjusted millage rate - Computation procedure - Maximum rate.

(a) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad **valorem** taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property. For purposes of this section, "taxing jurisdiction" shall include, but not be limited to, counties, cities, towns, common school districts, vocational-technical school districts and any other unit of government authorized to collect ad **valorem** taxes from millage levied against the taxable value of property.

(b) The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad **valorem** taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

(c) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad **valorem** taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

(d) If approved by the people, this section will become effective January 1, 1993.

Historical Data

Added by Laws 1992, SJR 21, Section 1, State Question 648, Legislative Referendum 292, adopted at election held November 3, 1992.

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Cite Name	Level	
Title 70. Schools		
Cite	Name	Level
70 O.S. 18-200.1.	Allocation of State Aid - Formula for State Aid	Cited

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Article 10 - Revenue and Taxation

In General

Section Article 10 section 10A - Tax levy for public libraries and library services

Cite as: O.S. §, __ __

§ 10A. Tax levy for public libraries and library services.

To provide funds for the purpose of establishing and maintaining or aiding in establishing and maintaining public libraries and library services, a special annual recurring ad **valorem** tax shall be levied when such levy is approved by a majority vote of the qualified electors of the county voting on the question at an election called for that purpose by the Board of County Commissioners, either upon its own initiative or upon petition initiated by not less than ten percent (10%) of the qualified electors of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at such an election.

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

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

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

Historical Data

Added by Laws 1959, HJR 540, Section 1, State Question 392, Legislative Referendum 127, adopted at election held July 26, 1960; Amended by Laws 1975, SJR 8, Section 1, State Question 507, Legislative Referendum 207, adopted at election held November 2, 1976; Amended by Laws 1994, HJR 1042, Section 1, State Question 666, Legislative Referendum 300, adopted at election held November 8, 1994 ([superseded document available](#)).

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 8 - Valuation of property for taxation

Cite as: O.S. §, __ __

§ 8. Valuation of property for taxation

A. Except as otherwise provided in Article X of this Constitution, beginning January 1, 1997, all property which may be taxed ad **valorem** shall be assessed for taxation as follows:

1. Tangible personal property shall not be assessed for taxation at less than ten percent (10%) nor more than fifteen percent (15%) of its fair cash value, estimated at the price it would bring at a fair voluntary sale;
2. Real property shall not be assessed for ad **valorem** taxation at a value less than eleven percent (11%) nor greater than thirteen and one-half percent (13.5%) of its fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made. The transfer of property without a change in its use classification shall not require a reassessment based exclusively upon the sale value of such property. In connection with the foregoing, the Legislature shall be empowered to enact laws defining classifications of use for the purpose of applying standards to facilitate uniform assessment procedures in this state; and
3. All other property which is assessed by the State Board of Equalization shall be assessed for ad **valorem** taxation at the percentage of its fair cash value, estimated at the price it would bring at a fair voluntary sale, at which it was assessed on January 1, 1996.

B. Beginning January 1, 1997, the percentage at which real or tangible personal property is assessed within a county shall not be increased except upon approval by a majority of the registered voters of the county, voting at an election called for that purpose by a majority of the county commissioners, or upon a petition initiated by not less than ten percent (10%) of the registered voters of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at the election. In no event shall the percentage be increased by more than one percentage point per year or increase in excess of the limitations set forth in paragraphs 1 and 2 of subsection A of this section. The percentage at which real or tangible personal property is assessed within a county may be decreased, within the limitations set forth in paragraphs 1 and 2 of subsection A of this section, without approval of the voters of the county.

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

Historical Data

Amended by Laws 1958, SJR 38, Section 1, State Question 379, Legislative Referendum 117, adopted at election held July 1, 1958; Amended by Laws 1972, HJR 1005, Section 1, State Question 486, Legislative Referendum 192, adopted at election held November 7, 1972; Amended by Laws 1996, HB 2198, Section 1, State Question 675, Legislative Referendum 305, eff. November 5, 1996 ([superseded document available](#)).

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Article 10 - Revenue And Taxation

Public Indebtedness

Section Article 10 section 33 - Indebtedness for construction of buildings and other capital improvements -

Restrictions - Term - Sources of payment

Cite as: O.S. §, __ __

§ 33. Indebtedness for construction of buildings and other capital improvements - Restrictions - Term - Sources of payment.

The Legislature of the State of Oklahoma is hereby authorized to enact a law whereby the State may become indebted in an amount not to exceed Fifteen Million Dollars (\$15,000,000.00) for the purpose of constructing any buildings and other capital improvements and for equipping, remodeling, modernizing and repairing any and all existing buildings and capital improvements at the constituent institutions of the Oklahoma State System of Higher Education and other State institutions. No part of any of said monies shall be, directly or indirectly, allocated to or used by the Oklahoma Educational Television Authority for any purpose whatsoever. Such law shall provide for the payment and discharge of the principal of such debt within twenty-seven (27) years and shall further provide for the payment and discharge of the principal and interest on such indebtedness from one or more of the following sources of State income as follows:

(1) Any remainder available from the two cents (2¢) of the tax on each package of cigarettes as heretofore provided and defined in Article X, Section 31 of the Constitution of the State of Oklahoma, after the annual requirements for principal and interest on the indebtedness created pursuant to said Section have been fully met, until such indebtedness created by said Section has been fully paid and retired, and thereafter, the full amount of said two cents (2¢) of the cigarette tax so provided, or so much thereof as may be required, until the indebtedness herein authorized to be created is fully paid and retired; (2) An additional three cents (3¢) of the tax now imposed, or which may hereafter be imposed, on each package of cigarettes containing more than twenty (20) cigarettes, or so much of said additional three cents (3¢) as may be necessary; (3) Any funds available in the Public Building Fund of the State, not otherwise encumbered, or funds available in other funds of the State not created or realized from ad **valorem** tax sources; (4) The proceeds of any tax which the Legislature may impose and collect for the purpose of paying the principal and interest on the indebtedness herein authorized to be created, if the funds available for use and pledge under (1), (2), and (3) above should be insufficient; provided, that the Legislature shall never impose or collect an ad **valorem** tax for the purpose of paying any part of the principal or interest on the indebtedness herein authorized to be incurred.

Historical Data

Added by Laws 1955, HJR 504, Section 1, State Question 368, Referendum Petition 109, adopted at election held April 5, 1955.

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Article 10 - Revenue and Taxation

In General

Section Article 10 section 9D - Solid waste management services

Cite as: O.S. §, __ __

§ 9D. Solid waste management services.

A. The board of county commissioners of any county may call a special election to determine whether or not the board shall provide solid waste management services for the county. An election shall also be called by the board upon petition signed by not less than ten percent (10%) of the registered voters of the county. All registered voters in such county shall be entitled to vote, as to whether or not such services shall be provided, and at the same time and in the same question authorize a tax levy of not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation and maintenance of such services. If the provision of the services and the mill levy is approved by a majority of the votes cast, a special annual recurring ad **valorem** tax levy of not more than three (3) mills on the dollar of the assessed valuation of all taxable property in the county shall be levied. The number of mills shall be set forth in the election proclamation, and may be increased in a later election, not to exceed a total levy of three (3) mills. This special levy shall be in addition to all other levies and when authorized shall be made each fiscal year thereafter.

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

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

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

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

1. acquiring vehicles, equipment and other necessary items;
2. purchasing landfill sites;
3. constructing landfills, transfer stations, or other facilities for solid waste management, disposal, and recycling; and

4. operating and maintaining all of the above listed items.

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

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

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

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

1. any net proceeds from operation of the county solid waste management services that the board of county commissioners shall deem not necessary to the future operation, maintenance or closure of said solid waste management services and facilities; or
2. any monies available from other funds of the county not otherwise obligated.

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

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

K. The board of county commissioners shall have jurisdiction over the sale or refunding of any bonds issued by the county pursuant to the provisions hereof, and shall be responsible for the economical expenditure of the funds derived from the bonds.

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

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

N. If a county ceases to provide solid waste management services, any mill levy used to support, organize, operate and maintain the services and facilities shall cease, provided that such mill levy shall not cease until all outstanding solid waste management services bonds of that county are retired, all other debts incurred by the county in providing solid waste management services have been satisfied, and all facilities have been properly closed as provided for by law.

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

results of the election to the board issuing the proclamation.

Historical Data

Added by Laws 1986, HJR 1048, Section 1, State Question 596, Legislative Referendum 259, adopted at election held August 26, 1986.

Citationizer[®] Summary of Documents Citing This Document

Cite **Name Level**

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Citationizer: Table of Authority

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Article 10 - Revenue and Taxation

In General

Section Article 10 section 9C - Emergency Medical Service Districts

Cite as: O.S. §, __ __

§ 9C. Emergency Medical Service Districts.

(a) The board of county commissioners, or boards if more than one county is involved, may call a special election to determine whether or not an ambulance service district shall be formed. An election shall also be called by the board or boards involved upon petition signed by not less than ten percent (10%) of the registered voters of the area affected. Said area may embrace a county, a part thereof, or more than one county or parts thereof, and in the event the area covers only a part or parts of one or more counties, the area must follow school district boundary lines. All registered voters in such area shall be entitled to vote, as to whether or not such district shall be formed, and at the same time and in the same question authorize a tax levy not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation and maintenance of district ambulance services, known as emergency medical service districts and hereinafter referred to as "districts." If the formation of the district and the mill levy is approved by a majority of the votes cast, a special annual recurring ad **valorem** tax levy of not more than three (3) mills on the dollar of the assessed valuation of all taxable property in the district shall be levied. The number of mills shall be set forth in the election proclamation, and may be increased in a later election, not to exceed a total levy of three (3) mills. This special levy shall be in addition to all other levies and when authorized shall be made each fiscal year thereafter.

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

Original members of the board of trustees shall hold office, as follows: At the first meeting of said board, board members shall draw lots to determine each trustee's original length of term in office. The number of lots to be provided shall be equal to the number of original members of the board, and lots shall be numbered sequentially from one through five, with lots in excess of the fifth lot being also numbered sequentially from one through five until all lots are numbered. Each original member or members added by an expansion area of the board shall hold office for the number of years indicated on his or her lot. Each year, as necessary, the board or boards of county commissioners shall appoint successors to such members of the board of trustees whose terms have expired, and such subsequent appointments shall be for terms of five (5) years.

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

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

(b) Any district board of trustees may issue bonds, if approved by a majority vote at a special election for such purpose. All registered voters within the designated district shall have the right to vote in said election. Such bonds shall be issued for the purpose of acquiring emergency vehicles and other equipment and maintaining and housing the same.

(c) The bonds authorized above shall not bear interest at a greater rate than that authorized by statute for the issuance of city

municipal bonds. Such bonds shall be sold only at public sale after twenty (20) days' advertisement in a newspaper for publication of legal notices with circulation in the district. Any district may refund its bonds as is now provided by law for refunding municipal bonds.

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

(e) There may also be pledged to the payment of principal and interest of the bonds herein authorized to be issued: (1) any net proceeds from operation of the district that the board of trustees of the district shall deem not necessary to the future operation and maintenance of said emergency medical service; or (2) any monies available from other funds of the district not otherwise obligated.

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

(g) In the event the mill levy as set forth in the original election proclamation is less than three (3) mills, the board of trustees may request the county commissioners to call a subsequent election to consider increasing the mill levy; provided, however, the total levy authorized by subsection (a) hereof shall not exceed three (3) mills.

(h) The board of trustees of any district shall have jurisdiction over the sale or refunding of any bonds issued by the district and shall be responsible for the economical expenditure of the funds derived from the bonds.

(i) Such districts shall be empowered to charge fees for services, and accept gifts, funds or grants from sources other than the mill levy, which shall be used and accounted for in a like manner. Persons served outside the district shall be charged an amount equal to the actual costs for the service, not taking into account any income the district receives from millage or sources within the district. The board of trustees shall have legal authority to bring suits necessary to collect accounts owed and to sue and defend as necessary for the protection of the board. The State Auditor and Inspector shall conduct an annual audit of the operations of such districts.

(j) Any emergency medical service district may expand to include other counties or parts thereof, provided that an election is called by the county commissioners whose county or counties, or parts thereof, are to be added to in the established district; and provided further, that the county commissioners in the original district concur in the calling of said election. The proposed expansion area shall only be added to the original district if approved separately by a majority vote, by the voters in both the original district and in the expansion area, at an election called for that purpose. The county in which the expansion area is located shall have not less than one member on the board of trustees. Appropriate millage or other approved method of financial support shall be levied in the expansion area, when said area is added to the original district which millage shall be levied at the rate used to cover operational costs and outstanding bonded indebtedness as provided in Section 9C, (d) and (e), Article X.

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

(l) Any district may be dissolved, or the millage levy changed, by a majority vote of the registered voters voting at an election called for that purpose by the county commissioners of each county or part thereof included within the district; provided that such an election shall not be called unless either three-fifths (3/5) of the trustees of such district request the county commissioners to call such an election, or the respective county commissioners are presented a petition signed by not less than twenty percent (20%) of all registered voters in the district.

(m) In the event a district is dissolved, any mill levy used to support, organize, operate and maintain the emergency medical service district shall cease, provided that such mill levy shall not cease until all outstanding emergency medical service bonds of that district

are retired and all other debts incurred by the emergency medical service district have been satisfied.

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

(o) The board of any district shall have capacity to sue and be sued. Provided, however, the board shall enjoy immunity from civil suit for actions or omissions arising from the operation of the district, so long as, and to the same extent as, municipalities and counties within the state enjoy such immunity.

(p) In lieu of proceeding to establish a district as outlined hereinabove through the county commissioners, the governing body of any incorporated city or town may proceed to form a district, join an existing district or join with other incorporated cities or towns in forming a district. In such case, said governing body shall be considered as being substituted as to the powers and duties of said county commissioners as set forth hereinabove; provided, further, said city or town shall be considered as being substituted as to the powers and duties of a district formed, as set forth hereinabove. All rights, duties, privileges and obligations of the residents and voters in such city or town shall be the same as those outlined for the district as set forth above.

Historical Data

Added by Laws 1976, SJR 54, Section 1, State Question 522, Legislative Referendum 217, adopted at election held August 24, 1976; Amended by Laws 1998, HJR 1098, Section 1, State Question 678, Legislative Referendum 308, adopted at election held November 3, 1998.

Citationizer® Summary of Documents Citing This Document

Cite Name	Level
Title 68. Revenue and Taxation	
Cite	Name
68 O.S. 1370.10,	Sales Tax Conditions and Requirements
68 O.S. 500.10,	Tax Exemptions for Motor Fuel
	Cited
	Cited

Citationizer: Table of Authority

Cite	Name	Level
None Found.		

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 8D - Household personal property exemption - Permanently disabled veterans

Cite as: O.S. §, __ __

§ 8D. Household personal property exemption - Permanently disabled veterans.

A. Despite any provision to the contrary, beginning January 1, 2009, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a one-hundred-percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service or the surviving spouse of such head of household shall be entitled to claim an exemption for the full amount of all household personal property which is subject to ad **valorem** taxation and which is not subject to any form of taxation in lieu of ad **valorem** taxation.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma.

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

Historical Data

Added by Laws 2007, HB 1808, Section 1, State Question 735, Legislative Referendum 343, adopted at general election held November 4, 2008.

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Cite **Name** **Level**

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Citationizer: Table of Authority

Cite Name	Level
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Cite	Name
OKCONST O.S. Article 10 section 8,	Limit on fair cash value on homestead
	Level
	Cited

Oklahoma Constitution

Oklahoma

Oklahoma Constitution

Article 25 - Social Security

Section Article 25 section 1 - Relief and care of needy aged and disabled persons - Co-operation with Federal plan

Cite as: O.S. §, __ __

§ 1. Relief and care of needy aged and disabled persons - Co-operation with Federal plan.

In order to promote the general welfare of the people of the State of Oklahoma and for their protection, security, and benefit, the Legislature and the people by initiative petition are hereby authorized to provide by appropriate legislation for the relief and care of needy aged persons who are unable to provide for themselves, and other needy persons who, on account of immature age, physical infirmity, disability, or other cause, are unable to provide or care for themselves; Provided, the Legislature or the people by initiative petition, are further authorized, in co-operation with and under any plan authorized by the Federal Government for State participation, to provide by appropriate legislation for the relief and care of aged or needy persons.

The levy of taxes, other than ad **valorem** taxes, necessary to carry into effect legislation enacted pursuant thereto, is hereby authorized.

Historical Data

Added by State Question 225, Initiative Petition 154, adopted at election held July 7, 1936; Amended by Laws 1941, SJR 4, Section 1, State Question 299, Legislative Referendum 81, adopted at election held March 11, 1941.

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Article 10 - Revenue And Taxation

Public Indebtedness

Section Article 10 section 33A - State Industrial Finance Authority

Cite as: O.S. §, __ __

§ 33A. State Industrial Finance Authority.

The Legislature of the State of Oklahoma is hereby authorized to enact legislation creating a State Industrial Finance Authority, to be composed of the State Treasurer (who shall be an ex officio, non-voting member) and seven members, appointed by the Governor for overlapping terms, one of whom shall be the Director of the Department of Economic Development representing the State at large, and one each from the present six Congressional Districts, at least five of whom shall have had at least fifteen (15) years experience in banking, mortgage loans, or financial management, and the remaining member shall have demonstrated outstanding ability in business or industry, which Authority shall be, and is hereby, authorized to issue and sell State Industrial Finance Bonds in such amounts as shall be needed from time to time for the purposes herein provided, not to exceed in the aggregate Ninety Million Dollars (\$90,000,000.00) outstanding at any one time, said bonds to be payable in full within thirty (30) years from their date, the proceeds whereof shall be deposited in the State Treasury in a fund known as a State Industrial Revolving Loan Fund to be loaned, and reloaned, by said Authority only to Oklahoma incorporated industrial development agencies (whether profit or non-profit) in Oklahoma communities, which agencies shall first have been approved and qualified by said Authority, such loans to be secured either by first or second mortgage on the land, buildings and facilities of such industrial properties, whether existing or to be constructed, held for sale or lease to approved responsible industrial firms on such terms as will amortize such loans within a period of twenty-five (25) years or less, but in no event shall the state's participation exceed thirty-three and one-third percent (33 1/3 %) of the total cost or value of such industrial properties when such loan is secured by a second mortgage on such industrial properties and sixty-six and two-thirds percent (66 2/3 %) of the total cost or value of such industrial properties when such loan is secured by a first mortgage on such industrial properties. Provided, however that up to one-half of such monies in said fund may be used by said Authority to purchase federally guaranteed SBA loans or loans of similar federal programs for investment purposes. All bonds representing the state indebtedness herein authorized to be created by the State Industrial Finance Authority shall be backed by the full faith and credit of the State of Oklahoma, and there shall be pledged to the payment of principal and interest of the bonds herein authorized to be issued: (1) The net proceeds from repayment of loans and interest received thereon; (2) any moneys available from other funds of the State not otherwise obligated; and (3) the proceeds of any tax, other than ad **valorem**, which may be imposed for such purpose in the event funds available for use and pledge under (1) and (2) should be insufficient. The Legislature shall enact appropriate and needful legislation pertaining to procedure, terms and necessary covenants for issuance of the bonds herein authorized and establishing such safeguards and regulations governing the lending of such funds as in its wisdom may be necessary to the vitalization of this Section, and helpful in carrying out the purpose and intent hereof; to aid and assist with Oklahoma's industrial development. The additional bonds as authorized herein shall only be sold as needed in increments not to exceed Ten Million Dollars (\$10,000,000.00).

Historical Data

Added by Laws 1959, HJR 513, Section 1, State Question 391, Referendum Petition 126, adopted at election held July 26, 1960; Renumbered from § 34 and amended by Laws 1986, HJR 1054, Section 1, State Question 600, Legislative Referendum 262, adopted at election held August 26, 1986.

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- Oklahoma
- Oklahoma Constitution
- Article 10 - Revenue And Taxation
- Public Indebtedness
- Section Article 10 section 32 - State public common school building equalization fund

Cite as: O.S. §, __ __

§ 32. State public common school building equalization fund.

For the purpose of providing buildings for school districts, there is hereby established a State Public Common School Building Equalization Fund in which shall be deposited (1) such monies as may be designated or provided for such purpose by the Legislature, other than ad **valorem** taxes, and (2) the proceeds of all property that shall fall to the State by escheat and penalties for unlawful holding of real estate by corporations; provided, that if such disposition and use of money from any such sources shall be declared invalid, the validity of other provisions of this section shall not be affected thereby. The State Public Common School Building Equalization Fund shall be administered by the State Board of Education, until otherwise provided by the Legislature. Such Fund shall be used to aid school districts in acquiring buildings, under such regulations as may be prescribed by the administering agency, unless otherwise provided by law, and the amount paid therefrom to or for any school district shall be determined by a formula established by the Legislature. The administering agency is authorized to accept grants-in-aid from the federal government for building purposes.

Historical Data

Added by Laws 1955, HJR 504, Section 1, State Question 368, Legislative Referendum 109, adopted at election held April 5, 1955; Amended by Laws 1984, SJR 26, Section 1, State Question 578, Legislative Referendum 245, adopted at election held August 28, 1984.

Citationizer® Summary of Documents Citing This Document

Cite Name	Level
Title 70. Schools	
Cite	Name
70 O.S. 3-104,	State Board of Education - Powers and Duties
	Level
	Cited

Citationizer: Table of Authority

Cite	Name	Level
None Found.		

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Article 10 - Revenue And Taxation

Public Indebtedness

Section Article 10 section 26 - Indebtedness of political subdivisions - Assent of voters - Limitation of amount -

Annual tax

Cite as: O.S. §, __ __

§ 26. Indebtedness of political subdivisions - Assent of voters - Annual tax- Computation of amount of indebtedness.

(a) Except as herein otherwise provided, no county, city, town, township, school district, or other political corporation, or subdivision of the state, shall be allowed to become indebted, in any manner, or for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year without the assent of three-fifths of the voters thereof, voting at an election, to be held for that purpose, nor, in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness: Provided, that if a school district has an absolute need therefor, such district may, with the assent of three-fifths of the voters thereof voting at an election to be held for that purpose, incur indebtedness to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) but not exceeding ten percent (10%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness, for the purpose of acquiring or improving school sites, constructing, repairing, remodeling or equipping buildings, or acquiring school furniture, fixtures or equipment; and such assent to such indebtedness shall be deemed to be a sufficient showing of such absolute need, unless otherwise provided by law. Provided further, that if a city or town has an absolute need therefor, such city or town may, with the assent of three-fifths of the voters thereof voting at an election to be held for that purpose, incur indebtedness to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) but not exceeding ten percent (10%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness, and such assent to such indebtedness shall be deemed to be a sufficient showing of such absolute need unless otherwise provided by law. Provided, further, that any county, city, town, school district, or other political corporation, or subdivision of the state, incurring any indebtedness requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within twenty-five (25) years from the time of contracting the same, and provided further that nothing in this section shall prevent, under such conditions and limitations as shall be prescribed by law, any school district from contracting with:

(1) certificated personnel for periods extending one (1) year beyond the current fiscal year; or

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

(b) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad **valorem** taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the percentage limitations on indebtedness as specified in subsection (a) of this section for political subdivisions or political corporations located in any such county shall be adjusted by multiplying the percentage levels specified in subsection (a) of this section by the millage adjustment factor as specified in subsection (b) of Section 8A of this article.

(c) If approved by the people, the amendment to this section shall become effective January 1, 1993.

Historical Data

Amended by Laws 1955, HJR 504, Section 1, State Question 368, Legislative Referendum 109, adopted at election held April 5, 1955; Amended by Laws 1972, SJR 18, Section 1, State Question 489, Legilsative Referendum 195, adopted at election held August 22, 1972; Amended by Laws 1992, SJR 21, Section 1, State Question 648, Legislative Referendum 292, adopted at election held November 3, 1992; Amended by Laws 1995, HJR 1010, Section 1, State Question 671, Legislative Referendum 303, adopted at election held November 5, 1996.

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Article 10 - Revenue and Taxation

Public Indebtedness

Section Article 10 section 23 - Balanced Budget - Procedures

Cite as: O.S. §, __ __

§ 23. Balanced budget - Procedures.

The state shall never create or authorize the creation of any debt or obligation, or fund or pay any deficit, against the state, or any department, institution or agency thereof, regardless of its form or the source of money from which it is to be paid, except as may be provided in this section and in Sections 24 and 25 of Article X of the Constitution of the State of Oklahoma.

To ensure a balanced annual budget, pursuant to the limitations contained in the foregoing, procedures are herewith established as follows:

1. Not more than forty-five (45) days or less than thirty-five (35) days prior to the convening of each regular session of the Legislature, the State Board of Equalization shall certify the total amount of revenue which accrued during the last preceding fiscal year to the General Revenue Fund and to each Special Revenue Fund appropriated directly by the Legislature, and shall further certify amounts available for appropriation which shall be based on a determination, in accordance with the procedure hereinafter provided, of the revenues to be received by the state under the laws in effect at the time such determination is made, for the next ensuing fiscal year, showing separately the revenues to accrue to the credit of each such fund of the state appropriated directly by the Legislature.

Amounts certified as available for appropriation from each fund, as hereinbefore provided, shall be ninety-five percent (95%) of an itemized estimate made by the State Board of Equalization, which shall include all sources of revenue to each fund for the next ensuing fiscal year; provided, however, appropriated federal funds shall be certified for the full amount of the estimate. Said estimate shall consider any increase or decline in revenues that would result from predictable changes in the economy.

Legislative appropriations for any fiscal year, except for special appropriations provided for in paragraph 6, 7 or 8 shall be limited to a sum not to exceed the total amount appropriated from all funds in the preceding fiscal year, plus twelve percent (12%), adjusted for inflation for the previous calendar year. Said limit shall be adjusted for funds not previously appropriated. The limit on the growth of appropriations shall be certified to by the State Board of Equalization.

2. Such certification shall be filed with the Governor, the President and President Pro Tempore of the Senate, and the Speaker of the House of Representatives. The Legislature shall not pass or enact any bill, act or measure making an appropriation of money for any purpose until such certification is made and filed, unless the State Board of Equalization has failed to file said certification at the time of convening of said Legislature. In such event, it shall be the duty of the Legislature to make such certification pursuant to the provisions of this section. All appropriations made in excess of such certification shall be null and void; provided, however, that the Legislature may at any regular session or special session, called for that purpose, enact laws to provide for additional revenues or a reduction in revenues, other than ad **valorem** taxes, or transferring the existing revenues or unappropriated cash on hand from one fund to another, or making provisions for appropriating funds not previously appropriated directly by the Legislature. Whereupon, it shall be the duty of the State Board of Equalization to make a determination of the revenues that will accrue under such laws and ninety-five percent (95%) of the amount of any increase or decrease resulting, for any reason, from such changes in laws shall be added to or deducted from the amount previously certified available for appropriation from each respective fund, as the case may be. The State Board of Equalization shall file the amount of such adjusted certification, or additional certification for funds not previously appropriated directly by the Legislature, with the Governor, with the President and President Pro Tempore of the Senate, and the

Speaker of the House of Representatives, and such adjusted amount shall be the maximum amount which can be appropriated for all purposes from any such fund for the fiscal year being certified.

3. The State Board of Equalization shall meet within five (5) days after the monthly apportionment in February of each year, and at that time may adjust the certification, based upon the most current information available, and determine the amount of funds available for appropriation for that legislative session. At said meeting the Board shall determine the limit on the growth of appropriations as provided for in this section.

4. Surplus funds or monies shall be any amount accruing to the General Revenue Fund of the State of Oklahoma over and above the itemized estimate made by the State Board of Equalization.

5. All such surplus funds or monies shall be placed in a Constitutional Reserve Fund by the State Treasurer until such time that the amount of said Fund equals fifteen percent (15%) of the General Revenue Fund certification for the preceding fiscal year. Appropriations made from said Fund shall be considered special appropriations.

6. a. Up to three-eighths (3/8) of the balance at the beginning of the current fiscal year in the Constitutional Reserve Fund may be appropriated for the forthcoming fiscal year, when the certification by the State Board of Equalization for said forthcoming fiscal year General Revenue Fund is less than that of the current fiscal year certification. In no event shall the amount of monies appropriated from the Constitutional Reserve Fund be in excess of the difference between the two said certifications.

b. (1) In years when the provisions of subparagraph a of this paragraph are not applicable and the balance at the beginning of the current fiscal year in the Constitutional Reserve Fund is equal to or greater than Eighty Million Dollars (\$80,000,000.00), up to Ten Million Dollars (\$10,000,000.00) may be expended for the purpose of providing incentives to support retention of at-risk manufacturing establishments in this state in order to retain employment for residents of this state. Such incentives shall be paid by the Oklahoma Tax Commission upon a unanimous finding by the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the Senate that:

(a) such incentives have been recommended by an independent committee created by the Legislature for such purposes as provided herein pursuant to criteria set out by law,

(b) the incentive will result in a substantial benefit to this state, and

(c) payment of the incentive would be in accordance with the provisions of this subparagraph and laws enacted to implement provisions of this subparagraph.

(2) The independent committee will be composed of not less than seven (7) people appointed or otherwise determined pursuant to laws enacted by the Legislature providing for membership on the committee. The committee shall make recommendations to the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the Senate for the awarding of incentives. Such recommendations shall give priority to establishments which:

(a) are at greater risk of losing jobs because the plant is no longer competitive or leaving the state and thereby causing the loss of more employment in this state than other eligible recipients, and

(b) provide the largest economic impact to the state.

(3) For any fiscal year, the incentives shall not exceed ten percent (10%) of the amount invested by an establishment in capital assets to be utilized in this state. Incentives may only be paid pursuant to an investment contract between the establishment and a state agency designated by law, which provides for a specified amount of investment in a capital asset to be made by the establishment over a period of not to exceed five (5) years. No incentive payment shall be made prior to the actual investment by the establishment. The contract shall make payment of any incentives in any fiscal year contingent on the balance at the beginning of such fiscal year in the Constitutional Reserve Fund being equal to or greater than Eighty Million Dollars (\$80,000,000.00) and on the certification by the State Board of Equalization for such fiscal year of the amount available for appropriation from the General Revenue Fund being greater than the amount certified for the preceding fiscal year. Investment contracts authorized by this subparagraph shall provide that if any incentive payment is payable during a fiscal year in which either the balance at the beginning of the fiscal year in the Constitutional Reserve Fund is not equal to or greater than Eighty Million Dollars (\$80,000,000.00) or when the certification by the State Board of Equalization for such fiscal year General Revenue Fund is less than that of the immediately prior fiscal year certification, then any incentive payments which would have been payable during such fiscal year shall be payable in the first fiscal

year when funds are available pursuant to the provisions of division (1) of this subparagraph. In the event that the amount of incentives payable under investment contracts authorized by this subparagraph is greater than the amounts available for payment under this subparagraph in a fiscal year, then no new contracts may be authorized during such year and incentive payments which are made shall be reduced pro rata as necessary to apply all available funds to incentive payments which are payable in such year.

(4) The Legislature is authorized to enact laws necessary to implement the provisions of this section.

7. Up to three-eighths (3/8) of the balance at the beginning of the current fiscal year in the Constitutional Reserve Fund may be appropriated for the current fiscal year if the State Board of Equalization determines that a revenue failure has occurred with respect to the General Revenue Fund of the State Treasury. In no event shall the amount of monies appropriated from the Constitutional Reserve Fund pursuant to this paragraph be in excess of the amount of the projected revenue failure in the General Revenue Fund, which total amount shall be computed by the State Board of Equalization, for the entire fiscal year. Monies appropriated to any state governmental entity from the Constitutional Reserve Fund pursuant to this paragraph may only be made in order to ensure that the monies actually received by the entity for the then current fiscal year are equal to or less than, but not in excess of, the total appropriation amount for such entity in effect at the beginning of the then current fiscal year.

8. Up to one-quarter (1/4) of the balance at the beginning of the current fiscal year in the Constitutional Reserve Fund may be appropriated, upon a declaration by the Governor that emergency conditions exist, with concurrence of the Legislature by a two-thirds (2/3) vote of the House of Representatives and Senate for the appropriation; or said one-quarter (1/4) could be appropriated upon a joint declaration of emergency conditions by the Speaker of the House of Representatives and the President Pro Tempore of the Senate, with a concurrence of a three-fourths (3/4) vote of the House of Representatives and Senate.

9. That portion of every appropriation, at the end of each fiscal year, in excess of actual revenues collected and allocated thereto, as hereinafter provided, shall be null and void. Revenues deposited in the State Treasury to the credit of the General Revenue Fund or of any special fund (which derives its revenue in whole or in part from state taxes or fees) shall, except as to principal and interest on the public debt, be allocated monthly to each department, institution, board, commission or special appropriation on a percentage basis, in that ratio that the total appropriation for such department, institution, board, commission or special appropriation from each fund for that fiscal year bears to the total of all appropriations from each fund for that fiscal year, and no warrant shall be issued in excess of said allocation. Any department, institution or agency of the state operating on revenues derived from any law or laws which allocate the revenues thereof to such department, institution or agency shall not incur obligations in excess of the unencumbered balance of cash on hand. Nothing in this section shall prevent, under such conditions and limitations as shall be prescribed by law, the governing board of an institution of higher education within The Oklahoma State System of Higher Education from contracting with a president of such institution of higher education for periods extending more than one (1) year, but not to exceed three (3) years beyond the fiscal year in which the contract is signed.

10. The Legislature shall provide a method whereby appropriations shall be divided and set up on a monthly, quarterly or semiannual basis within each fiscal year to prevent obligations being incurred in excess of the revenue to be collected, and notwithstanding other provisions of this Constitution, the Legislature shall provide that all appropriations shall be reduced to bring them within revenues actually collected, but all such reductions shall apply to each department, institution, board, commission or special appropriation made by the State Legislature in the ratio that its total appropriation for that fiscal year bears to the total of all appropriations from that fund for that fiscal year; provided, however, that the Governor shall have discretion to issue deficiency certificates to the State Treasurer for the benefit of any department, institution or agency of the state, if the amount of such deficiency certificates be within the limit of the current appropriation for that department, institution or agency, whereupon the State Treasurer shall issue warrants to the extent of such certificates for the payment of such claims as may be authorized by the Governor, and such warrants shall become a part of the public debt and shall be paid out of any money appropriated by the Legislature and made lawfully available therefor; provided further, that in no event shall said deficiency certificates exceed in the aggregate the sum of Five Hundred Thousand Dollars (\$500,000.00) in any fiscal year.

Historical Data

Amended by Laws 1941, HJR 10, Section 1, State Question 298, Legislative Referendum 80, adopted at election held March 11, 1941; Amended by Laws 1968, HJR 551, Section 1, State Question 453, Legislative Referendum 166, adopted at election held April 16, 1968; Amended by Laws 1975, SJR 6, Section 1, State Question 506, Legislative Referendum 206, adopted at election held July 22, 1975; Amended by Laws 1985, HJR 1005, Section 1, State Question 587, Legislative Referendum 251, adopted at election held April 30, 1985; Amended by Laws 1999, SB 151, Section 1, State Question 686, Legislative Referendum 316, adopted at election

held November 7, 2000; Amended by Laws 2003, HB 1249, c. 231, Section 1, State Question 708, Legislative Referendum 333, approved at the general election held November 2, 2004 ([superseded document available](#)); Amended by Laws 2005, SB 755, c. 239, Section 1, State Question 725, Legislative Referendum 340, approved at the general election held November 7, 2006 ([superseded document available](#)); Amended by Laws 2010, SJR 51, Section 1, State Question 757, Legislative Referendum 357, adopted at election held November 2, 2010 ([superseded document available](#)).

Citationizer® Summary of Documents Citing This Document

Cite Name	Level	
Title 62. Public Finance		
Cite	Name	Level
62 O.S. 34.87,	Procedure to Ensure Full Funding of Oklahoma Higher Learning Access Program	Cited

Citationizer: Table of Authority

Cite Name	Level	
Oklahoma Constitution		
Cite	Name	Level
OKCONST O.S. Article 10 section 2,	Balanced budget - Procedures	Cited

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Article 10 - Revenue and Taxation

In General

Section Article 10 section 10 - Increased rate for public buildings or for building fund for school districts - Permanent levy

Cite as: O.S. §, __ __

§ 10. Increased rate for public buildings or for building fund for school districts - Permanent levy.

A. For the purpose of erecting public buildings in counties or cities, or for the purpose of raising money for a building fund for a school district which may be used for erecting, remodeling or repairing school buildings, and for purchasing furniture, the rates of taxation herein limited may be increased, when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the people, and a majority of the qualified voters of such county, city, or school district, voting at such election, shall vote therefor: Provided, that such increase shall not exceed five (5) mills on the dollar of the assessed value of the taxable property in such county, city, or school district.

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

Historical Data

Amended by Laws 1955, HJR 504, Section 1, State Question 368, Legislative Referendum 109, adopted at election held April 5, 1955; Amended by Laws 2000, HJR 1019, Section 1, State Question 690, Legislative Referendum 318, adopted at election held November 7, 2000.

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Cite Name	Level	
Title 70. Schools		
Cite	Name	Level
70 O.S. 1-118,	Building Fund	Cited
70 O.S. 3-104,	State Board of Education - Powers and Duties	Cited

Citationizer: Table of Authority

Cite	Name	Level
None Found.		

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 8B - Limit on percentage of fair cash value of real property

Cite as: O.S. §, __ __

§ 8B. Limit on percentage of fair cash value of real property.

Despite any provision to the contrary, on and after January 1, 2013, the fair cash value of any parcel of locally assessed real property shall not increase by more than five percent (5%) in any taxable year; provided, if such property qualified for a homestead exemption or is classified as agricultural land, any increase to the fair cash value of such locally assessed real property in a taxable year shall be limited to three percent (3%). The provisions of this section shall not apply in any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property. If title to the property is transferred, changed, or conveyed to another person, the property shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. If any improvements are made to the property, the increased value to the property as a result of the improvement shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. The provisions of this section shall not apply to any personal property which may be taxed ad **valorem** or any property which may be valued or assessed by the State Board of Equalization.

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

Historical Data

Added by Laws 1996, HB 2198, Section 2, State Question 676, Legislative Referendum 306, adopted at election held November 5, 1996; Amended by Laws 2011, HJR 1002, Section 1, State Question 758, Legislative Referendum 358, adopted at election held November 6, 2012 ([superseded document available](#)).

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Article 10 - Revenue And Taxation

In General

Section Article 10 section 6 - Property exempt from taxation - Property exempt under territorial law - Certain property exempted for limited time - Special election to determine whether certain property exempt

Cite as: O.S. §, __ __

§ 6. Property exempt from taxation - Exemptions under territorial law - Storm shelters - Exemption of certain property determined by special election.

A. Except as otherwise provided in subsection B of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States except property for which a federal agency obtains title through foreclosure, voluntary or involuntary liquidation or bankruptcy unless the taxation of such property is prohibited by federal law; all property of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and livestock employed in the support of the family, not exceeding One Hundred Dollars (\$100.00) in value, and all growing crops, shall be exempt from taxation: Provided, that all property not herein specified now exempt from taxation under the laws of the Territory of Oklahoma, shall be exempt from taxation until otherwise provided by law.

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

Up to one hundred (100) square feet of a storm shelter designed for protection and safety from tornadoes or tornadic winds and installed or added to an improvement to real property after January 1, 2002, shall be exempt from taxation. A storm shelter shall include, but not be limited to, a safe room built as part of and within an improvement to real property. If title to property with an exempt storm shelter is transferred, changed or conveyed to another person, such storm shelter shall be assessed for that year based on the fair cash value as set forth in Section 8 of this article.

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

Historical Data

Amended by Laws 1984, SB 248, Section 1, State Question 582, Legislative Referendum 249, adopted at election on November 6, 1984; Amended by Laws 1986, SJR 44, Section 1, State Question 597, Legislative Referendum 260, adopted at election held on November 4, 1986; Amended by Laws 1992, SJR 21, Section 1, State Question 648, Legislative Referendum 292, adopted at

election held on November 3, 1992; Amended by Laws 2001, HJR 1001, Section 1, State Question 696, Legislative Referendum 323, adopted at election held on November 5, 2002.

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Article 12 - Homestead And Exemptions

Section Article 12 section 2 - Exemption from forced sale - Consent of spouse to sale - Mortgages

Cite as: O.S. §, __ __

§ 2. Exemption from forced sale - Consent of spouse to sale - Mortgages.

The homestead of the family shall be, and is hereby protected from forced sale for the payment of debts, except for the purchase money therefor or a part of such purchase money, the taxes due thereon, or for work and material used in constructing improvements thereon; nor shall the owner, if married, sell the homestead without the consent of his or her spouse, given in such manner as may be prescribed by law; Provided, Nothing in this article shall prohibit any person from mortgaging his homestead, the spouse, if any, joining therein; nor prevent the sale thereof on foreclosure to satisfy any such mortgage.

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