ENROLLED HOUSE JOINT RESOLUTION NUMBER 1048
ENACTED BY THE SECOND REGULAR SESSION OF THE
41ST LEGISLATURE OF THE STATE OF OKLAHOMA
NUMBERED BY THE SECRETARY OF STATE

LEGISLATIVE REFERENDUM NUMBER 275
STATE QUESTION NUMBER 618

RECEIVED: June 30, 1988
Resolution

ENROLLED HOUSE
JOINT
RESOLUTION NO. 1048

BY: McCORKELL and WICKERSHAM
of the HOUSE
and
BROWN of the SENATE

A JOINT RESOLUTION DIRECTING THE SECRETARY OF
STATE TO REFER TO THE PEOPLE FOR THEIR APPROVAL OR
REJECTION A PROPOSED AMENDMENT TO SECTION 6B OF
ARTICLE X OF THE CONSTITUTION OF THE STATE OF
OKLAHOMA; MODIFYING DEFINITION OF MANUFACTURING
FACILITY; REQUIRING DEFINITION BY LEGISLATURE;
REQUIRING DEFINITION FOR PURPOSE OF PROMOTING FULL
EMPLOYMENT OF LABOR RESOURCES; PROVIDING FOR
CONTINUED EXEMPTION NOTWITHSTANDING SUBSEQUENT
CHANGES IN DEFINITION; PROVIDING BALLOT TITLE; AND
DIRECTING FILING.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
2ND SESSION OF THE 41ST OKLAHOMA LEGISLATURE:

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

Section 6B. 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.

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.

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.

For-the-purposes-of-this-section-"manufacturing-facilities"-shall
mean-facilities-engaged-in-manufacturing-as-defined-by-the-Standard
Industrial-Classification-Code-and-facilities-engaged-in-research-and
development.
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".

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.

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.

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

BALLOT TITLE

Legislative Referendum No. ___ State Question No. ___

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure would amend the State Constitution. It would change Section 6B of Article X. The term "manufacturing facility" is defined in this section. The change would delete this definition. It would require the Legislature to define this term by law. The term would be defined for purposes of the property tax exemption granted to new or expanding industry. It would be defined to promote full employment in the state. Once a facility qualified for the exemption, it would not lose the exemption because of a change in the way the term is defined.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

☐ YES, FOR THE AMENDMENT
☐ NO, AGAINST THE AMENDMENT

SECTION 3. The Chief Clerk of the House of Representatives, immediately after the passage of this resolution, shall prepare and file one copy thereof, including the Ballot Title set forth in SECTION 2 hereof, with the Secretary of State and one copy with the Attorney General.
Passed the House of Representatives the 30th day of June, 1988.

[Signature]

Speaker Pro Tempore
of the House of Representatives

Passed the Senate the 30th day of June, 1988.

[Signature]

Acting President
of the Senate

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this 30th day of June, 1988, at 10:34 o'clock A.M.

By: [Signature]

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