

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 SENATE JOINT  
4 RESOLUTION 60

By: Standridge

7 AS INTRODUCED

8 A Joint Resolution directing the Secretary of State  
9 to refer to the people for their approval or  
10 rejection a proposed amendment to the Oklahoma  
11 Constitution by adding a new Section 13A to Article  
12 X; providing for a tax levy for legal interest in a  
13 mineral acreage; setting amount of tax; clarifying  
14 certain status of tax relative to other tax;  
15 providing for collection and remittance; authorizing  
16 certain legislation; providing ballot title; and  
17 directing filing.

18 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
19 2ND SESSION OF THE 56TH OKLAHOMA LEGISLATURE:

20 SECTION 1. The Secretary of State shall refer to the people for  
21 their approval or rejection, as and in the manner provided by law,  
22 the following proposed amendment to the Oklahoma Constitution by  
23 adding a new Section 13A to Article X to read as follows:

24 Section 13A. A. For tax years beginning on or after January 1,  
2019, there is hereby levied by the state on each owner of a mineral  
interest an annual tax in the amount of Twelve Dollars (\$12.00) per  
acre. For purposes of this section, an "owner" is a person or legal

1 entity with a legal interest in the mineral acreage under a well  
2 which entitles that person or entity to oil or gas production or the  
3 proceeds or revenues therefrom.

4 B. The tax levied pursuant to this section shall be in addition  
5 to other taxation of the legal interest in a mineral acreage  
6 provided for by law, but shall be subject to applicable credits for  
7 the payment of gross production taxes to the state, if any.

8 C. The tax levied pursuant to this section shall be collected  
9 and remitted as gross production tax is collected and remitted.

10 D. The Legislature may pass any additional laws that may be  
11 required to implement the provisions of this section.

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

15 BALLOT TITLE

16 Legislative Referendum No. \_\_\_\_ State Question No. \_\_\_\_

17 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

18 This measure amends Article 10 of the Oklahoma Constitution. It  
19 creates a new Section 13A. It provides for a new tax on mineral  
20 interests. The tax would begin in 2019. The tax would be \$12  
21 per acre. The tax may be subject to credits for gross  
22 production tax paid. The tax would be levied in the same way as  
23 gross production tax. The Legislature is given the authority to  
24 enact laws related to the provision.

1 SHALL THE PROPOSAL BE APPROVED?

2 FOR THE PROPOSAL - YES \_\_\_\_\_

3 AGAINST THE PROPOSAL - NO \_\_\_\_\_

4 SECTION 3. The President Pro Tempore of the Senate shall,  
5 immediately after the passage of this resolution, prepare and file  
6 one copy thereof, including the Ballot Title set forth in SECTION 2  
7 hereof, with the Secretary of State and one copy with the Attorney  
8 General.

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