State Question No. 214 **Initiative Petition No. 144**

"WARNING"

"It is a felony for anyone to sign an iniative or referendum petition with any name other than his own, or knowingly to sign his name more than once for the measure, or to sign such petition when he is not a legal voter."

(Twenty names only allowed on a petition of this nature)

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INITIATIVE PETITION

To the HONORABLE E. W. MARLAND,
Governor of the State of Oklahoma:

We, the undersigned citizens and legal voters of the State of Oklahoma, respectfully order that the following proposed amendment of the Constitution of Oklahoma and law shall be submitted to the legal voters of the State of Oklahoma for their approval or rejection at the special election ordered for September 24th, A. D., 1935, or at the next election held throughout the State of Oklahoma at which the same may be submitted, and each for himself says: I have personally signed this petition and I am a legal voter of the State of Oklahoma; my residence and post office address are correctly written after my name: The time for filing this petition expires September 14, A. D., 1935.

The Question we herewith submit to our fellow voters is: Shall the following proposed amendment to the Constitution of Oklahoma and law be adopted?

The proposed ballot title and the full text of the measure proposed is as follows:

TITLE

ACT AMENDING THE CONSTITUTION OF THE STATE OF OKLAHOMA BY ADDING AT THE END OF ARTICLE XXIII THEREOF SECTIONS 12 AND 13: AUTHORIZING OLD AGE PENSIONS AND SOCIAL SECURITY LEGISLATION; CREATING A COMMISSION TO BE KNOWN AS "COMMISSION FOR OLD AGE PENSIONS AND SECURITY"; AUTHORIZING THE LEVYING AND COLLECTION OF NECESSARY TAXES THEREFOR; MAKING APPROPRIATION FOR THE PURPOSES THEREOF; DECLARING STATE QUESTION NO. 209, REFERENDUM NO. 67, AND VOTE THEREON, OF NO FORCE OR EFFECT; PRESCRIBING POWERS AND DUTIES OF CERTAIN OFFICERS AND EMPLOYEES; PROVIDING FOR APPEALS FROM ORDERS AND RULINGS; AND FIXING PENALTIES FOR VIOLATIONS OF THIS ACT.

SECTION 1. The Constitution of the State of Oklahoma is hereby amended by adding at the end of ARTICLE XXIII thereof two sections, to be Sections 12 and 13, as follows:

SECTION 12. For the purpose of rendering aid, care, relief and assistance to certain persons, who by reason of their age or disability are unable to provide for themselves, and to encourage the maintenance of homes with their attending benefits to the cause of good government, peace and security, legislation shall be enacted for old age pensions and for social security, and there is created a commission to be known as "COMMISSION FOR OLD AGE PENSIONS AND SECURITY," which shall be composed of three members, namely, the Commissioner of Labor, who shall be Chairman thereof and who shall serve without additional compensation, and two members who shall be appointed by the Governor, each of whom shall receive Ten ($10.00) Dollars per day for each day they render services as members of the Commission.

Necessary fees and taxes shall be levied and collected to carry out the purpose of this amendment, including graduated or other privilege taxes, graduated or other land taxes, graduated or other income taxes, graduated or other inheritance taxes, and other taxes or fees which may be deemed necessary.

SECTION 13. Until otherwise provided by law the following provisions shall be in full force and effect:

(1) There shall be paid by the COMMISSION FOR OLD AGE PENSIONS AND SECURITY, out of funds provided for such purposes, the sum of Thirty ($30.00) Dollars per month, payable monthly to each person who

(a) is a citizen of the United States,

(b) has resided in the State of Oklahoma for five years or more within the last ten years preceding the date of the application for assistance,

(c) is not an inmate of a public or charitable institution,

(d) does not have sufficient income (together with that of his or her spouse) to provide a reasonable subsistence compatible with decency and health, and

(e) if a female is 55 years of age and if a male is 60 years of age.

Receipt of other pension or federal aid shall not disqualify any citizen from the benefit of this Act.

When used in this Act the term "Commission" shall mean the "Commission for Old Age Pensions and Security."

(2) The COMMISSION shall determine the eligibility of all applicants for a pension or assistance under this Act and shall make and promulgate suitable rules and regulations in carrying out the intent of this Act.

(3) The Commission is authorized to appoint such assistance, clerical or otherwise, as it may deem necessary, and pay reasonable compensation therefor out of fees and taxes placed in a fund for its use; provided, that the taxes levied shall be collected by the State Tax Commission or such other State tax-collecting authority as shall be designated by law and deposited with the Commission for Old Age Pensions and Security for its use in administering this Act; and provided further, that not more than three per cent (3%) of all such fees collected shall be paid for the collection thereof and not more than three per cent (3%) thereof shall be used by the Commission for expense of administration, and at least ninety-four per cent (94%) thereof, if needed, shall be used to give the relief and assistance intended, and said fund, or so much thereof as will be needed annually for said purposes, is hereby appropriated therefor; provided, that any taxes collected under this Act not needed for said purposes shall be turned into the general revenue fund for the benefit of the common schools.

(4) The Commission shall furnish a good and sufficient bond to be approved by the Governor and filed with the Secretary of State.

(5) Funds collected under the provisions of this Act shall be matched against Funds for the most needy applicants above the age of 65 or such other age as may be fixed by law for federal old age pension and no part of such funds shall be apportioned to any applicant under the age of 65 unless qualified under the federal pension Act by age and and otherwise until all eligible applicants have been pensioned to an amount equal to the sum furnished by the Federal Government. It is the intent of this Act to, in all respects, meet the requirements of the Acts of Congress so far as applicable.

(6) The Commission shall charge thirty cents per page for copies of records kept by the Commission and fifty cents for each certificate, except records to be certified for appeals from the Commission by applicants for a pension.

(7) The members of the Commission, the Secretary and other employees who may be designated by the Commission to conduct hearing or make investigations are authorized to administer oaths and require the attendance of witnesses.

If any person subpoenaed as a witness shall fail to obey the same, or shall refuse to testify or answer any material question or to produce any book, record or paper or other data when required to do so, shall be reported to the Attorney General, the County Attorney of the County in which the person subpoenaed resides or is subpoenaed, or the Attorney for the Commission, who shall institute proceedings in the proper court of the county in which such witness resides or is subpoenaed to compel his or her obedience to such subpoena, and witnesses attending shall receive like compensation as witnesses in the Justice of the Peace Courts.

(8) State Question No. 209, Referendum No. 67, being the question referred to the legal voters of the State of Oklahoma by House Joint Resolution No. 6, passed by the Fifteenth Legislature, or the affirmative vote thereon, shall be of no force or effect.

(9) It is hereby declared to be the further purpose of this Act to provide revenue for old age pensions and social security within the State of Oklahoma.

(10) When used in this Act, the term "Tax Commission" shall mean the "Oklahoma Tax Commission."

The term "person" or "persons," when used in this Act, shall mean and include individual receiver, assignee, trustee in bankruptcy, partnership, corporation, municipal corporation, association, club, company, society or any group of individuals acting as a unit.

The term "sale" or "sales," when used in this Act, shall mean any transaction which results in the transfer of the ownership of, or title to property for valuable consideration. It includes conditional sales contracts, leases with option to purchase, and any other contract under which possession of property is given to the purchaser, but title is retained by the vendor as security for the purchase price.

The term "gross income," except as hereinafter otherwise expressly provided, the gross receipts of the taxpayer derived from trade, business or commerce, and the gross receipts proceeding and accruing from the sale of personal property, tangible or intangible, or services, or any or all of the foregoing, and all receipts by reason of investment of capital, including interest, discount, rentals, royalties, fees, commissions, or other emoluments however designed, and without any deductions on account of the property sold. the cost of the materials used, labor cost, interest or discount paid, or any other expenses whatever, and without any deductions on account of losses; provided, however, that the term" gross income," shall not include cash discounts allowed and taken on a sale, and freight paid by the taxpayer and refunded to him by the purchaser; nor goods, wares, or merchandise or the value thereof returned by customers when the sale price is refunded in cash or by credit; nor the sale price of any articles accepted as part payment on any new article sold if and when the full sale price of the new articles is included in the gross income subject to taxation under this Act; pro-

vided further, the term "gross income" shall not include the proceeds from the sale of any property handled on consignment by the taxpayer.

The term "business" when used in this Act, shall include all activities or acts engaged in, or cause to be engaged in, with the object of gain, benefit, or advantage, either direct or indirect, whether such acts shall relate to the sale of property or to the sale of services, or the sale of both property and services, and not exempting sub-activities. Each of such sub-activities shall be considered business engaged in, taxable in the class in which it falls.

The term "taxpayer" shall mean any person liable for any tax hereunder.

The term "wholesaler" or "jobber" shall mean a person doing a regularly organized wholesaling or jobbing business, known to the trade as such, selling in wholesale quantities and at wholesale prices.

(11) There is hereby imposed a tax, measured by the amount of volume of gross income, and in the amount to be determined by the application of rates on such gross income as hereinafter provided. Such tax shall be levied upon the entire gross income of business of all residents of the State of Oklahoma, and upon the gross income derived from sources within the State of Oklahoma, of all persons and/or companies, who are not residents of the State of Oklahoma, but who are engaged in business in this State or who derive gross income from sources within this State, and shall be in addition to all other taxes now or hereafter imposed with respect to particular occupations and/or activities. Said tax shall apply to, and shall be levied and collected upon all gross incomes received on or after the first day of November, 1935, with such exceptions and limitations as may be hereinafter provided.

(12) Upon every person engaging or continuing within this State, in the business of mining, quarrying or otherwise producing for sale, profit, or commercial use, any stone, sand, gravel, or other mineral or natural resource products except oil and gas, and upon every person engaging or continuing within this State in the business of felling and producing timber for sale, profit or commercial use, or buying, logging or selling timber for commercial purposes, the amount of such tax to be equal to the value of the articles produced, as shown by the gross proceeds derived from the sale thereof by the producer (except as hereinafter provided), multiplied by the respective rates as follows:

(a) Stone, sand, gravel, one per cent; timber, one per cent. Provided, however, that only persons engaged principally in the business of felling and producing timber for sale, profit, or commercial use, or buying, logging and selling timber for commercial purposes (except as otherwise provided in this Act), shall be required to pay the tax levied in this section for the privilege of engaging in the business of felling and producing timber for sale, profit, or commercial use, or logging and selling timber for commercial purposes.

The measure of this tax is the value of the entire production in this State, regardless of the place of sale or the fact that delivery may be made to points outside the State.

If any person liable for any tax under this section shall ship or transport his products, or any part thereof, out of this State without making a sale of such products, the value of the products in the condition or form in which they existed immediately before transportation out of the State shall be the basis for the assessment of the tax imposed in this Act. The Tax Commission shall prescribe equitable and uniform rules for ascertaining such value; and the tax imposed in this Act shall be payable as of the date of such removal from the State, whether said products have been sold or not.

In computing the tax levied under this Act, where the gross proceeds of sales of such natural resource products are taken as the measure of the value of such products for the purpose of computing the tax, if such products shall have been sold on a delivered price, the actual freight prepaid by the taxpayer or included in the invoice price, on such natural resource products, to the place of delivery, shall be deducted from the gross proceeds of sales used in determining the amount of the tax.

Provided, however, that any person engaging in the business of producing timber, stone, sand and gravel products, who shall use such timber or other natural resource products, for the purpose of manufacturing, compounding or preparing the same for sale as manufactured products, in mills or plants located in this State and taxable under the provisions of this Act, shall not be required to make returns, or to pay the tax levied in this Act, on account of the production of such minerals, timber or other natural resource products, where the value of such products is included in the measure of the tax levied upon and collected from the taxpayer under the provisions of this Act. And likewise, any person engaging in the business of mining or producing timber or other natural resource products, who shall sell such timber, or other natural resource products to a person engaged in the business of manufacturing, compounding or preparing such products for sale, as manufactured products, in mills or plants located in this State and taxable under the provisions of this Act, shall not be required to include in the measure of the tax imposed in this Act any gross proceeds derived from the sale of such timber, or other natural resource products, to persons taxable under the provisions of this Act; but such person shall be required to make a proper return showing the amount of the gross proceeds of such sales and the persons to whom such products were sold.

Provided, further, that any person exercising any privilege taxable under any other provision of this Act, who produces timber or other natural resource products, the production of which is taxable under this Act, and who uses or consumes the same in his business, so that the gross income or

gross proceeds of sales from such business does not include the value of such natural resource products thus used or consumed, shall be deemed to be engaged in the business of producing timber or other natural resource products, for sale, profit or commercial use, and shall be required to make returns on account of the production of such timber or other natural resource products, thus used or consumed, and to pay the tax imposed in this Act for the privilege of engaging in the business of producing such natural resource products and such tax shall be measured by the value of the products thus produced and the Tax Commission shall prescribe uniform and equitable rules for ascertaining such values.

The tax imposed in this Act upon persons engaged in the business of producing, for sale, profit or commercial use, timber or other natural resource products, shall be collected by the Tax Commission in the manner provided in this Act, from the person in charge of the production operations, and the Tax Commission is hereby authorized to make such investigations and inspections of the production operations, from time to time, as it may deem necessary for the purpose of ascertaining the correct amount of the tax due.

(b) Upon every person engaging or continuing within this State in the business of manufacturing, compounding, or preparing for sale, profit or commercial use, either directly or through the activity of others, in whole or in part, any article or articles, substance or substances, commodity or commodities, the amount of such tax to be equal to the value of the articles, substances, or commodities, manufacured, compounded, or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same (except as hereinafter provided), multiplied by the respective rates as follows: Manufacturers of brick, drain tile, building tile, sewer pipe, glass, portland cement and portland cement products and clay products, one-fourth of one per cent; manufacturers of bottled soft drinks, one-fourth of one per cent; ice factories, one-fourth of one per cent; cotton seed oil mills, one-half of one per cent; manufacturers of feed and feed stuffs, one-eighth of one per cent; all other manufacturers on whose gross income a tax is not otherwise levied in this Act, one-fourth of one per cent.

The measure of this tax is the value of the entire product manufactured, compounded, or prepared, in this State, for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the State.

If any person liable for any tax under this Act shall ship or transport his products, or any part thereof, out of this State without making sale of such products, the value of the products in the condition or form in which they existed immediately before transportation out of the State shall be the basis for the assessment of the tax imposed in this Act. The Commission shall prescribe equitable and uniform rules for ascertaining such value; and the tax imposed in this Act shall be payable as of the date of such removal from the State, whether said products have been sold or not.

Where delivery of any products is made by a producer, taxable under this Act, to other affiliated companies or persons, or under other circumstances where the relation between the producer and the receiver of such products is such that the consideration paid, if any, is not indicative of the true value of the products delivered, the producer shall pay the tax imposed by this Act for the privilege of engaging in the business of producing the products so delivered, measured by the value, corresponding as nearly as possible to the gross proceeds of sale of similar products, of like quality and character, by other tax payers, where no common interest exists between the buyer and seller but the circumstances and conditions are otherwise similar.

(c) Upon every person engaging or continuing within this State in the business of selling any personal property, tangible or intangible, there is likewise hereby levied, and shall be collected, a tax equivalent to one-half of one per cent of the gross proceeds of sales of the business; provided, however, that in the case of the wholesaler or jobber, the tax shall be equal to one-eighth of one per cent of the gross proceeds of sales of the business.

Provided, however, that any person engaging or continuing in business as a retailer and a wholesaler or jobber shall pay the tax required on the gross proceeds of sales of each such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business; and when his books are not so kept he shall pay the tax as a retailer; and provided futher, that any such person engaging or continuing in business as a retail and as a wholesaler or jobber shall pay the tax as a retailer on the gross proceeds of sales derived from all sales made by him to any person other than a licensed merchant purchasing for resale in the regular course of business.

A person exercising any privilege taxable under this Act and engaging in the business of selling his natural resource products or manufactured products at retail in this State shall be required to make returns of the gross proceeds of such retail sales and pay the tax imposed in this Act, for the privilege of engaging in the business of selling such natural resources or manufactured products at retail in this State; and the value, or gross proceeds of sales, of such natural resource or manufactured products, thus sold by the producer at retail and included in the measure of the tax imposed in this Act, shall be deducted from the gross income, or gross proceeds of sales, used in determining the measure of the tax imposed upon such producer or manufacturer in this Act.

Any person exercising any privilege taxable under the provisions of this Act and engaging in the business of selling his natural resource products or manufactured products to manufacturers, wholesalers, jobbers, or retailers, shall not be required to pay the tax imposed in this Act for the privilege

of selling such natural resource products or manufactured products at wholesale. The gross income derived from the sale of such natural resource products, or manufactured products, to manufacturers, wholesalers, jobbers, or licensed retailers, and the gross income derived from all sales of such natural resource products, or manufactured products, for delivery outside of this State, shall be included in determining the measure of the tax imposed upon such producer or manufacturer in this Act.

(d) Upon every person engaging or continuing within this State in the business of furnishing to consumers electricity, electric lights, current, power or gas, natural or artificial, there is likewise hereby levied and shall be collected a tax, on account of the business engaged in, equal to one-half of one per cent of the gross proceeds of the business, except this provision shall not apply to power or gas sold for industrial purposes.

Upon every person engaging or continuing within this State in the business of owning or operating a telegraph business, or owning or operating a telephone business for the transmission of messages or conversations between points within this state, there is likewise hereby levied and shall be collected a tax, on account of the business engaged in, equal to two per cent of the gross income of the business.

Upon every person engaging or continuing within this State in the business of operating a pipeline for transporting from one point to another in this State oil or natural gas or artificial gas through pipes or conduits in this State, there is likewise hereby levied and shall be collected a tax, on account of the business engaged in, equal to two per cent of the gross income of the business.

There shall be excepted from the gross income used in determining the measure of the tax imposed in this Act so much thereof as is derived from business conducted in commerce between this State and other states of the United States, or between this State and foreign countries which the State of Oklahoma is prohibited from taxing under the Constitution of the United States of America. And nothing contained in this Act shall be construed to levy a tax upon the operation by municipal corporations of any electric or water system owned by the municipality operating it.

(e) Upon every person engaging or continuing within this State in the business of contracting, as defined in this Act, there is likewise hereby levied and shall be collected a tax, on account of the business engaged in, equal to one-fourth of one per cent of the gross income of the business.

The term contracting as used herein shall mean and include any person engaged in the erection, construction, building or repairing of bridges, highways, tanks, pipelines, well drilling, and/or other structures.

(f) When any person is engaged in two or more forms of business activities taxable under the provisions of this Act, which are inter-related, or which are of like character, such person shall file a consolidated return covering all business activities, which are thus inter-related or of like character.

(g) In computing the amount of tax levied under this Act, there shall be excepted from the gross income of the business, or gross proceeds of sales, as the case may be, so much thereof as is derived from sales to the United States Government or the State of Oklahoma, its departments and institutions, or from business which the State of Oklahoma is prohibited from taxing under the Constitution of this State or the Constitution of the United States.

(13) Upon all places or business of amusements conducted for profit, on account of the business engaged in, thers shall be levied and collected a tax of two per cent of the gross income of such business.

(14) Upon every person engaging or continuing within this State in a business, upon which a tax is not hereinbefore levied, excepting persons specifically exempted from the provisions of this Act, there is hereby levied and shall be collected a tax equal to one-fourth of one per cent of the gross income of any such business.

(15) If any person shall engage or continue in any business for which a privilege tax is imposed by this Act, as a condition precedent to engaging or continuing in such business, he shall apply for and obtain from the Tax Commission upon payment of the sum of one dollar, a license to engage in and conduct such business for the current tax year, upon the condition that he shall pay the tax accruing to the State under the provisions of this Act and meets the other requirements of law with reference to such business and the conduct thereof in this State. Said license shall be renewed annually, as may be provided by the rules of the Tax Commission.

(16) There are, however, exempted from the provisions of this Act the following:

(a) Oil and gas.

(b) State and national banks.

(c) Labor, personal and professional services, agricultural and horticultural organizations not operated for profit, and agricultural or co-operative associations not operated for profit.

Provided, however, that if any such organization shall receive any gross income or gross proceeds of sales from persons other than members of such organization, such organization shall be taxable under the provisions of this Act on account of such business activities engaged in with persons other than members of such organization, and shall be required to pay the tax imposed under this Act for the privilege of engaging in such business activities with persons other than members of such organization, and such tax shall be measured by the gross income or gross proceeds of sales received by such organization from persons other than members of such organization. And the books of such organization shall be so kept as to show separately that part of the gross income or gross proceeds of sales derived from members and that part of the gross income or gross proceeds of sales which is derived from transactions with non-members, and when the books of such organization are not so kept, such tax shall be measured by the gross income or gross proceeds of sales received by such

organization from transactions with all persons, whether members or non-members.

(d) Fraternal societies, orders or associations operating under the lodge system, or for the exclusive benefit of the members of the fraternity itself which issue only death benefit certificates, and mutual benefit or assessment associations which do not provide for loan and surrender values and which are organized for the benefit of their members and not for profit.

(e) Corporations, associations or societies organized and operated exclusively for religious, charitable, scientific or educational purposes.

(f) Civic leagues and organizations operated exclusively for the benefit of the community and for the promotion of social welfare, and from which no profit enures to the benefit of any private stockholder or individual.

(g) Hospitals, infirmaries and sanatariums.

There are also exempted and excepted from the provisions of this act:

(h) Amounts received from the sale of school books where the sale price is fixed by state contract.

(i) Sales of all fertilizers, seeds, boxes and crates used in preparing agricultural products for market.

(j) The gross proceeds of sales made by persons who produce live stock, poultry and other products of farm, grove or garden, when said sales are made by the producer, or members of his immediate family, or employees selling such products for the producers, in the original state or condition of preparation before such products are subjected to any other process coming within a class of business, the privilege of conducting which is taxed by the provisions of this Act.

(17) The taxes levied hereunder shall be due and payable in monthly installments, on or before the 15th day of the month next succeeding the month in which the tax accrues. The tax payer shall, on or before the 15th day of the month make out a return, showing the amount of tax for which he is liable, for the preceding month, and shall mail the same, together with a remittance, in the form required by the Tax Commission, for the amount of the tax, to the office of the Tax Commission. Such monthly payments shall be signed by the tax payer, or duly authorized agent of the tax payer, and verified by oath.

Provided, however, that where the total tax for which any person is liable under this Act, does not exceed the sum of Ten ($10.00) Dollars for any month, a quarterly return and remittance in lieu of the monthly return may be made on or before the 15th day of the month next succeeding the end of the quarter for which the tax is due.

(18) It shall be unlawful for any person to fail or refuse to make the return provided to be made under provision of this Act, or to make any false or fraudulent return or false statement in any return, with intent to defraud the State or to evade the payment of the tax or any part thereof imposed by this Act; or for any person to aid or abet another in any attempt to evade the payment of the tax, or any part thereof, imposed by this Act; or for the president, vice-president, secretary or treasurer of any company to make or permit to be made for any company or association any false return, or any false statement in any return required by this Act with the intent to evade the payment of any tax hereunder; or for any person to fail or refuse to permit the examination of any book, paper, account, record or other data by the Tax Commission, or its duly appointed agent, as required by this Act; or to fail or refuse to permit the inspection or appraisal of any property by the Commission or its duly appointed agent, or to refuse to offer testimony or produce any record as required by this Act. Any person violating any of the provisions of this Act shall be guilty of a misdemeanor and on conviction thereof shall be fined not more than five hundred dollars ($500.00) or imprisoned not exceeding six months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court with the limitations aforesaid. In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury and, on conviction thereof, shall be punished in the manner provided by law. Any company for which false return, or a return containing a false statement as aforesaid shall be made, shall be guilty of a misdemeanor and may be punished by a fine of not more than Five Hundred ($500.00) Dollars.

(19) The Tax Commission shall from time to time promulgate such rules and regulations not inconsistent with this Act for making returns and for the ascertainment, assessment and collection of the taxes imposed hereunder as it may deem necessary to enforce its provisions; and upon request shall furnish any tax payer with a copy of such rules and regulations.

All forms necessary for the enforcement of this Act, so far as the same relates to assessment and collection of taxes, shall be prescribed, printed and furnished by the Tax Commission.

(20) An appeal may be taken by any interested person from any final order or ruling of the Commission or the Tax Commission to the District Court of Oklahoma County or to the District Court of any County in the State of Oklahoma in which such dissatisfied person may reside by serving upon the said Commission or Tax Commission within ninety days after the notice of the entry of such final order or ruling, a written notice of such appeal, stating the grounds upon which a reversal of such order or ruling is sought.

(21) The provisions of this Act are severable, and if any Section, Paragraph, Sentence or Provision hereof be held to be void by any court of competent jurisdiction, the decision of the court shall not affect the validity of this Act as a whole, or any part thereof, other than the portion so held to be invalid. The people hereby declare that they would have passed this Act had any invalid portion been omitted.