



STATE OF OKLAHOMA
DEPARTMENT OF STATE
OKLAHOMA CITY

BENJAMIN F. HARRISON
SECRETARY

HUGH L. HARRELL
ASST SECRETARY

January 31, 1914

RECEIVED FROM

Hon. Campbell Russell, Warner, Oklahoma,
a pamphlet copy of a certain initiative petition
which has been filed this day as State Question
No. 68, Initiative Petition No. 41.

Secretary of State.

WARNING

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

SECRETARY'S OFFICE
OKLAHOMA CITY, STATE OF OKLAHOMA
Secretary's Office: *Filed for record*
This instrument was filed for record
A. D., 1914 at *9:30* o'clock *A.M.*
Received in *Page* _____
Record No. _____
Secretary of State.

Prepared and submitted by the People's Power League of Oklahoma. Return when signed (and sworn to) to

CAMPBELL RUSSELL, President P. P. L.,
Oklahoma City, Okla.

NOT MORE THAN TWENTY NAMES ON THIS PETITION WILL BE COUNTED.

To the Honorable Lee Cruce, Governor of Oklahoma:

We the undersigned citizens and legal voters of the State of Oklahoma and county of _____, respectfully order that the following proposed Bill shall be submitted to the legal voters of the State of Oklahoma for their approval or rejection at the next election held throughout the State, and each for himself says:

I have personally signed this petition: I am a legal voter of the State of Oklahoma, and County of _____; my residence and postoffice are correctly written after my name. The time for filing this petition expires ninety days from January 30, 1914.

The question we herewith submit to our fellow voters is: Shall the following proposed bill be adopted:

A BILL ENTITLED

An Act to Provide a Direct and Indirect System of Taxation.

Article 1. Direct System of Taxation—Amendments.

Article 2. Special Taxes—Mining Property, Gross Revenue Tax, and Graduated License Tax upon Excessive Land Holdings.

Article 3. An appropriation to cover expense of initiation hereof.

Be It Enacted by the People of the State of Oklahoma:

ARTICLE I.

Direct System of Taxation—Amendments.

(a) Amendments. The ad valorem or direct system of taxation shall be amended as follows:

Personal Property—What Included.

Section 1. Subdivision, 1st of Section 4, Article 1, of Chapter 38 of the Session Laws of 1909, is hereby amended to read as follows:

"First. All goods, chattels, moneys, credits and effects and all notes and other evidences of indebtedness secured by mortgage or other lien upon real or personal property in this State, except bonds of this State and its counties, cities, towns, school districts and other municipalities of this State. But the income of said bonds shall be taxable under the income tax law."

Assessment—Time—Value.

Section 2. Section 7307 of the Revised Laws of Oklahoma, 1910, Harris and Day, shall be amended to read as follows:

"Section 7307. All taxable property, real or personal, shall be listed and assessed each year at its fair cash value, estimated at the price it would bring at a fair voluntary sale, in the name of the owner thereof on the first day of January of each year, as soon as practicable on or after the 15th day of January, including all property owned on the first day of January of that year, and in case of personal property handled for sale as a dealer therein, the statement shall include the average amount of the same for the preceding year ending January 1st."

Same—Property—Moved.

Section 3. Section 7308 of the Revised Laws of Oklahoma, 1910, Harris and Day, shall be amended to read as follows:

"Section 7308. The owner of personal property removing the same from one county, town or district to another between January 1st and September 1st, shall be assessed in either in which he is first called upon by the assessor. When any personal property is brought into or located in this State, between January 1st and September 1st, which shall acquire an actual situs herein before the 1st of September, such property is taxable where situate, unless an owner thereof has already been assessed upon the same in some other State for the current year, or the same was in said period originally produced in the State. And within the terms 'acquired an actual situs' shall also be included and deemed any property held for sale, feeding or treatment for market."

Banks and Other Corporations.

Section 4. Section 7318, of the Revised Laws of Oklahoma, 1910, Harris and Day, shall be amended to read as follows:

"Section 7318. All corporations organized, existing or doing business in this State, for profit, other than public service corporations assessed by the State Board of Equalization, including national banks, state banks, and trust companies, shall be assessed upon the net value of their moneyed capital, surplus, and undivided profits, as the same existed on the first day of January of each year, in the county, town, district, or city, where such corporation is located, less the assessed valuation of any real estate located in this State owned by such corporation and listed separately in the name of such corporations and less the value of any part of the said capital or surplus legally invested in securities not taxable ad valorem, but the said securities shall be taxable under the income tax. 'Moneyed capital,' as used in this section, shall include money actually invested in the business of such corporation, whether represented by certificate of stock, debentures, or bonds.

"Every bank located within this State, whether such bank has been organized under the banking laws of this State, or any other territory, or State, or of the United States, shall be assessed and taxed on the value of their shares of stock therein in the county, town, district, village or city, where such bank or banking association is located and not elsewhere, whether such stockholder reside in such place or not. Such shares shall be listed and assessed with regard to the ownership and value thereof as they existed on the first day of January annually, subject, however, to the restriction that taxation of such shares shall not be at a greater rate than is assessed upon any other moneyed capital in the hands of individual citizens of this State, in the county, town, district, village or city where such bank is located. The shares of capital stock of national banks not located in this State, held in this State shall not be required to be listed under the provisions of this Act.

"In each such bank there shall be kept at all times a full and correct list of the names and residences of its stockholders, and of the number of shares held by each; which list shall be subject to the inspection of the officers authorized to assess property for taxation; and it shall be the duty of the assessor to ascertain a correct list of the names and residences of all stockholders in any such bank, with the number and assessed value of all such shares held by each stockholder and enter the total value of the same on his tax list, in the corporate name of such bank or corporation and file the list of stockholders with the county clerk.

June he shall make an abstract of his assessment as revised by the county board have an action to collect the tax assessed on any share or shares of bank stock from any property of said bank or corporation or from the avails of the sale of such share or shares, and the tax against such share or shares shall be and remain a lien thereon from January first in each year until the payment of said tax.

"For the purpose of collecting such taxes it shall be the duty of every such bank, or the managing officer or officers thereof, to pay the tax assessed against said bank, or the stock thereof, and to retain so much of every dividend or dividends belonging to such stockholders as shall be necessary to pay any taxes levied upon their shares of stock respectively until it shall be made to appear to such bank or its officers that such taxes have been paid; and they may sell any of said stock to reimburse said bank for any taxes so paid on the same; and any officer of said bank who shall pay over or authorize paying over of any such dividend or dividends or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the collector of taxes where said bank is located, shall proceed to collect the same in the same manner in which taxes on personal property are required to be collected by this act, or by suit in the district court. Taxes due upon any property in the hands of any receiver appointed by any court in this state, or in the hands of any assignee or trustee, shall be a prior first lien upon all of said property and shall be paid by such receiver, assignee or trustee before any other claim except his personal costs..

Revision of Rolls After Equalization.

Section 5. Section 12, Chapter 152, of the Session Laws of 1911, shall be amended to read as follows:

"Section 12. After the sitting of the Board of Equalization the assessor shall proceed to correct and revise the assessment roll as per the order of the board of equalization and on completion not later than Saturday before the third Monday in June he shall make an abstract of his assessment as revised by the county board of equalization and transmit the same to the state board of equalization and on the receipt of the report from the state board of equalization he shall within ten days call a meeting of the county board of equalization for the purpose of correcting the assessment of said county which shall be done as follows:

Where the state board has ordered a decrease in the valuation of any county, such decrease shall be extended on the tax rolls of said county as a horizontal decrease in the valuation of all property listed for taxation in such county as equalized by the county board of equalization.

"If the state board shall order an increase in the valuations of any county such increase shall be provided for as follows:

"First. The county board shall ascertain if any property subject to taxation has been omitted from the tax roll, and if any such be found, it shall be placed on the tax roll at its fair cash value.

"Second. If the valuation of such property so assessed be not sufficient to fully meet the raise ordered by the state board, then the county board shall proceed to raise the valuation of any property that they may find to have been undervalued, and

"Third. If the increase so provided for be still insufficient to fully meet the raise ordered by the state board, then the county board of equalization shall order a raise in the valuation of all property equalized by the county board in sufficient amount to raise the valuation of such county to the valuation placed thereon by the state board. Provided, such increase shall not be applied to cash on hand, money on deposit or securities valued on the rolls at par.

"From the extension of such increases an appeal may be allowed in the same time and manner as from the original equalization."

(B) Additional Provisions. To the existing provisions of law relating to the *ad valorem* or direct system of taxation the following provisions are added:
Appeals from Equalization Boards—Procedure in Court.

Section 1. Appeals taken from all boards of equalization as now provided by law shall have precedence in the court to which they are taken.

Complaints before County Board—Hearings—Appeal.

Section 2. Any taxpayer feeling aggrieved at the assessment as made by the assessor, or the equalization as made by the county board of equalization, may, during the session of said board, or, if the same is closed, within ten days after the first Monday in June, file with said assessor as secretary of said board, a written complaint specifying his grievances and the pertinent facts in relation thereto in ordinary and concise language and without repetition, in such manner as to enable a person of common understanding to know what is intended; and said board shall be authorized and empowered to take evidence pertinent to said complaint and for that purpose is authorized to compel the attendance of witnesses and the production of books and papers by subpoena and to correct or adjust the same, as may seem just. And the stenographer of the County Court is directed, at the request of the board or taxpayer, to take shorthand notes of such testimony, and to transcribe such complaint and evidence, and a full transcript of the action of the board thereon, and file the same with his certificate as to its accuracy in the district court, the filing of which transcript shall complete said appeal which shall in due course be examined and reviewed by said court and affirmed, modified or annulled as justice shall demand. In any case where the county board of equalization shall increase the valuation of any property above the value returned by the assessor, the county assessor shall notify, by mail, the person in whose name any such property is listed, giving the amount of such valuation as increased, and such person shall have ten days from the receipt of such notice in which to appeal from such valuation.

Complaints Before State Board—Hearings—Appeals.

Section 3. A complaint in like manner may be filed before the state board of equalization by the aggrieved person, as to any acts of assessment, or the county attorney for the entire tax paying public of the county, as to the equalization, during its session, or within ten days of its adjournment, which the board shall consider by hearing pertinent evidence adduced through or by any interested person, and for this purpose authority to compel by subpoena the attendance of necessary witnesses, and the production of necessary books and papers, is given. The Auditor shall cause such evidence to be taken and preserved, shall cause such complaint and evidence, and full transcript of the action of the board thereon, to be transcribed, and shall certify to the same. Such transcript may be filed by any interested person in the Supreme Court, and shall complete the appeal allowed by law, which transcript shall in due course be examined and reviewed by said court and affirmed, modified or annulled as justice may demand.

Same—Presumptions on Appeal.

Section 4. Said Appellate Court, in acting on said appeals, shall presume in favor of said board any facts, circumstances, or information of general knowledge in the particular business whose property was assessed by it.

Remedies Given By Act Cumulative.

Section 5. This act shall be construed to give remedies and rights in addition to those of appeal heretofore given by statute, but the remedies of resort to the boards and appeal therefrom shall be the sole remedies for the correction of assessment or equalization.

Payment of Taxes a Prerequisite to Remedy—Procedure.

Section 6. The full amount of the taxes assessed against the property of any such aggrieved person shall be paid at the time and in the manner provided by law; and, if at the time such taxes or any part thereof become due, any such appeal is pending, it shall abate and be dismissed upon a showing that such taxes have not been paid.

When such taxes are paid, the persons paying the same shall give notice to the officer authorized to collect them that an appeal involving such taxes has been taken and is pending. It shall be the duty of such collecting officer to hold such taxes so paid separate and apart from other taxes collected by him.

If upon the final determination of any such appeal, it shall be determined that the taxes were illegally collected as not owing to the state, county or subdivision of the county, the court shall render judgment showing the correct and legal amount of taxes owed by such appellant, and shall issue an order in accordance with the court's finding; and if such order show that the taxes so paid are in excess of the legal and correct amount due, the collecting officer shall pay to such person the excess tax, and shall take a receipt therefor.

Remedies Where No Appeal is Provided by Law.

Section 7. In all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal, the aggrieved person shall pay the full amount of the taxes at the time and in the manner provided by law, and shall give notice to the officer collecting the taxes showing the grounds of complaint and that suit will be brought against the officer for a recovery of them. It shall be the duty of such collecting officer to hold such taxes separate and apart from all other taxes collected by him, for a period of thirty days, and if within such time summons shall be served upon such officer in a suit for recovery of such taxes, the officer shall further hold such taxes until the final determination of such suit. All such suits shall be brought in the court having jurisdiction thereof, and they shall have precedence therein. If upon final determination of any such suit, the court shall determine that the taxes were illegally collected, as not being due the state, county or subdivision of the county, the court shall render judgment showing the correct and legal amount of taxes due by such person, and shall issue such order in accordance with the court's findings, and if such order shows that the taxes so paid are in excess of the legal

and correct amount due, the collecting officer shall pay to such person the excess and shall take his receipt therefor.

Section 8. Section 4881—Harris & Day Code is hereby repealed in so far as the same gives an equitable remedy as against the assessment or collection of taxes.

ARTICLE II.

None of the acts herein required to be done shall be enjoined by a court of equity, but any person aggrieved in any matter of collection, assessment or levy of any tax herein provided for shall pay the tax at the time and in the manner provided by law, except as stated in Section 11, Article II, B. hereof, and at the time of payment shall file a written statement with the state auditor, under oath, as provided in Sections 10-11, Article II-B hereof, fully setting forth his complaint. The auditor shall retain the payment as a special deposit to await the final decision on said complaint. And thereupon the same right of hearing and review shall be had upon said complaint as provided for herein in Sections 10-11 of Article II-B, hereof.

SPECIAL TAXES

The following property of the state shall be taxed by the following special methods:

(A) **Mining Property:** The mining production tax shall be amended as follows:
Ascertainment of Production.

Section 1. That Section 6 of Chapter 44 of the Session Laws of 1910 be amended to read as follows:

"Section 6. For the purpose of estimating the value of any property rights attached to or inherent in the right to mineral in this state after the same is segregated from the ore in place, and in lieu of any other method of taxing the same, (but mineral if on hand for more than thirty days at tax-rendering period shall be taxed ad valorem), every person, firm, association, or corporation, engaged in the mining or production within this state of coal or asphalt, or of ores bearing lead, zinc, jack, gold, silver or copper, or petroleum or other mineral oil or of natural gas, shall, within thirty days after the expiration of each quarter annual period, expiring respectively on the last day of June, September, December and March of each year, file with the State Auditor a statement under oath, on forms prescribed by him, showing the location of each mine or oil or gas well, operated by such person, firm, association or corporation, during the last preceding quarter annual period, the kind of mineral, oil or gas; the gross amount thereof produced; the actual cash value thereof and such other information pertaining thereto as the State Auditor may require, and shall, at the same time, pay to the State Treasurer a gross production tax equal to one-half of one percentum of the gross value of coal produced therefrom; one-half of one percentum of the gross value of ores produced therefrom bearing lead, zinc, jack, gold, silver, or copper or asphalt; one percentum of the gross value of the production of petroleum or other mineral oil, or natural gas; PROVIDED, HOWEVER, that the State Auditor shall have power to require every such person, firm, association or corporation engaged in mining or the production of minerals, to furnish any additional information by him deemed to be necessary for the purpose of computing the amount of said tax, and to examine the books, records, and files of such person, firm, association or corporation; and shall have power to examine witnesses and if any witness shall fail or refuse to appear at the summons or request of the State Auditor, said State Auditor shall certify the facts and the name of the witness so failing and refusing to appear to the district court of this state having jurisdiction of the

party, and said court shall thereupon issue a summons to the said party to appear and give such evidence as may be required, and upon a failure so to do the offending party shall be punished as provided by law in cases of contempt. For the purpose of ascertaining whether or not any return so made is the true and correct return of the gross receipts of such person, firm, association, or corporation, engaged in mining or the production of minerals, and whenever it shall appear to the State Auditor that any such person, firm, association or corporation, engaged in mining or the production of minerals, has unlawfully made an untrue or incorrect return of its gross production or value, as hereinbefore required, he shall ascertain the correct amount of either and compute said tax. PROVIDED, that any such person, firm, association or corporation shall, at the time of making its report to the State Auditor, set out specifically the amount of the royalty if any, exempt from taxation by law, and in computing said tax shall pay on the actual cash value of the entire gross production, less such exempt royalty.

Collection of Delinquent Taxes.

Section 2. That Section 9, of Chapter 44 of the Session Laws of 1910, be amended to read as follows:

"Section 9. When any tax provided for in this Act shall become delinquent, the State Auditor shall issue his warrant, directed to the sheriff of any county wherein the same, or any part thereof, accrued, and the sheriff to whom said warrant shall be directed, shall proceed to levy upon the property, assets and effects of the person, firm, association or corporation, against whom said tax is assessed, and to sell the same and to make return thereof as upon execution. Such tax and penalty for delinquency shall constitute and remain a lien upon the property, assets and effects of such person, firm, association or corporation, until paid, and may be recovered at the suit of the State in any court of competent jurisdiction of the county where any such property, assets and effects are located."

Reports to Auditor of Purchases from Crude Oil and Gas Producers.

Section 3. It shall be the duty of every purchaser of petroleum or other mineral oils, or of natural gas (except the consumers of such gas), from the producers within this state within thirty days after the expiration of the quarter-annual period expiring respectively on the last day of June, September, December and March of each year to file with the State Auditor a statement under oath, on a form prescribed by him, showing the name and address of each producer from whom such products were purchased during the quarter-annual period last expiring, together with the price therefor and such other information as the State Auditor may require; provided, that the State Auditor may require such purchaser, hereinbefore named, to keep for his inspection separate books, records and files in this state.

Any purchaser of such crude products named in this section who shall fail to file a sworn statement, or refuse to comply with the provisions of this act within the time and manner prescribed herein shall be liable to a penalty of one hundred (\$100.00) dollars for each day it shall so fail or refuse to file said statement or comply with said provisions, which will be a lien upon all the property and assets of such purchaser located in this State, and may be recovered at a suit of the State in any court of competent jurisdiction of the county where any property or assets of such delinquent is located.

(B) GROSS REVENUE TAX UPON INTERSTATE TRANSMISSION AND TRANSPORTATION COMPANIES

Reports to Auditor by Certain Interstate Companies.

Section 1. For the purpose of calculating the taxable value of its property in this state, on or before the first day of December, annually, every transportation and transmission company operating interstate lines in or through the State, as defined in the Constitution, except steam railroad, parlor and sleeping car companies,

pipe line companies and telephone companies, shall make out and file with the State Auditor a statement in such form as he shall prescribe, verified by the person constituting such company, if a person or co-partnership, or by its president, secretary, treasurer, superintendent or chief officer in this state if an association or corporation, showing:

1. The name of the company, and whether a person, co-partnership, association or corporation, with the citizenship, and postoffice address of its members if a person or co-partnership, and its authorized purposes and the nature of its actual operations if an association or incorporation, and the specific law or laws under which it is created and operated in the State of its creation, if an incorporation or association.

2. The location of its principal office, name and postoffice address of its president, secretary, treasurer, auditor, comptroller, superintendent and general manager, together with the name and postoffice address of its chief officer or managing agent in this State.

3. The number, par and market or actual value of its shares of capital stock, and amount and value of bonded or fixed indebtedness invested in its plant, on the first day of November last preceding the date of such return, and the amount of its subscribed and the amount of its paid in capital.

4. A full and correct inventory of all its assets, including all its physical property both personal and real, classified and described sufficiently for valuation of each class in each state with the separate valuation of each class in each state; and all its stocks, credits and intangible holdings held by the company for the purpose of which the company is operated, with the actual market value of the same as of November first last preceding.

5. The length, general location and description and the method of operation of its lines, and as to each whether owned, controlled or how operated, with the number and location of all stations both in and outside of this State.

6. The entire intrastate gross receipts of operation earned or charged, whether actually received or not, in the State, for the fiscal year ending June 30th, next preceding, including its actual proportion of gross receipts for business done in connection with any other line or lines or other business with the names of such connecting companies, persons or associations and the sums received and the sums paid by each. The entire gross receipts of a similar kind on all inter and trans-state business in or through this state calculated on a rate pro rata basis, that is, such a proportion of the entire gross receipts of operation as the local rate or charge for the portion of the haul or service for each haul or service performed in this State bears to the sum of the local rates or charges for the entire portions of the whole haul or service performed in or across which it passes or is performed with the entire service or movement in each State taken as units of such sum.

7. The amount actually paid by the company during the period covered by the statement to other transportation or transmission companies for transportation or transmission purposes within or through this State, as the case may be, under lease, contract or otherwise, and the amount so paid to each company and the name of the company to which so paid.

8. The entire gross receipts of the company earned in this State after deducting the sum of the amounts described in subdivision 7 from the sum of the amounts described in subdivision 6 for the period above named. The gross receipts as above calculated for said period from all sources of operation at each office in this State, giving the name and amount of each such office.

9. Any other fact called for by the Auditor connected with any operation of the company.

Any other fact thought by the company to have any bearing upon the value of its property in the State as a part of a going business, either by reference to the property, or any part of it, or by its use, or value, either in or out of this State.

On written application thirty days before December 1st of each year, the Auditor shall furnish proper blanks.

Same—Failure to Report—Demand by Auditor.

Section 2. If any such company shall fail or refuse to make such report, the State Auditor shall notify its chief agent in the State of such default, by letter mailed and addressed to such agent at his postoffice address as shown by the last return, enclosing a form of return to be made out by him, and thereupon it shall be the duty of such agent to prepare or cause to be prepared and filed with the State Auditor, on or before fifteen days, his verified statement containing such of the facts prescribed in Section 1 as the Auditor may require.

Gross Receipts of Companies—Ascertainment.

Section 3. The State Auditor shall, annually, between the first and twentieth days of December, ascertain and determine the gross receipts of every such company for business done by it in or across the State, by deducting the sums paid by it for transportation or transmission from its entire receipts for business done in or across the state, as defined in Section 1.

In case of the failure or refusal of any company or its agents to make the statement herein required, or any fact thereof, the State Auditor shall inform himself as best he may in the matters necessary to be known, in order to discharge his duty under this section, at any time before December thirty-first, in each year, or before the gross receipts have been determined as hereinbefore provided. Any company or persons interested may on written application appear before the Auditor and be heard in the matter.

Failure of Company to Report—Penalty.

Section 4. If any company, subject to the provisions of this act, and the requirements of Section 1 thereof, omits to file such statement on or before December thirty-first, such company shall be subject to a penalty of \$500.00, and an additional penalty of \$25.00 for each day's omission so to do after January tenth of the following year, the same to be recovered by action in the name of the State and paid into the state treasury to be applied to the payment of the ordinary expenses of the State government, except as hereinafter provided.

Same—Action by Attorney General.

Section 5. It shall be the duty of the Attorney General, either on request of the State Auditor, or at his own discretion, without request, to institute such action as is provided for in the preceding section. Such action may be brought in any county where the delinquent company does business or in the county where the capital is situate.

Tax Levy—Rate—Collection.

Section 6. A levy of each and every company subject to the provisions of this act upon its gross receipts as hereinbefore determined for the fiscal year ending on the preceding June 30th, is hereby made for the purpose of the ordinary expenses of State government, to be calculated and fixed by the State Auditor as follows:

For all companies hereunder, 4 per cent.

Said tax to be in lieu of all taxes whatsoever payable by such company in this State. Such tax, when so calculated in the Auditor's office, shall be open to inspection and payable to the Treasurer of the State. Within ten days after the amount of said tax is determined, the Auditor shall deliver to the State Treasurer for collection a draft upon the company for the sum by him found to be due.

Penalty for Non-Payment.

Section 7. If any such company shall fail to pay such tax within thirty days after demand of the State Treasurer, he shall add thereto a penalty of 10 per cent and thereafter 1 1-2 per cent thereof for each subsequent month in which said tax remains unpaid.

Actions for Collection—Jurisdiction—Judgment Liens.

Section 8. The taxes and penalties herein provided for may be recovered by an action in the name of the State, brought in the district court in the county in

which the capital is located, or of any county in which such corporation has an office or place of business: and such district court shall have jurisdiction of such action regardless of the amount involved therein. In such action it shall be sufficient to allege that the State Auditor has drawn a draft for the amount sought to be recovered (excluding penalties) upon the company, and delivered the same to the State Treasurer, that he caused the same to be presented to the company for payment, and that the same has been unpaid for a period of thirty days. The sums recovered shall be paid into the state treasury to be applied to the payment of the ordinary expenses of the government. The amount of any judgment recovered in such action shall constitute a first lien on all property of the company within the State, which may be enforced by the district court of any county having jurisdiction of such property, and by all the remedies provided in the Code of Civil Procedure.

Injunction Against Delinquent Companies—Joinder of Actions.

Section 9. In case it shall appear that any company has wilfully neglected to file statement with the State Auditor as herein required, or to pay the tax assessed against it, for a period of thirty days after the same was due, the Attorney General may, in addition to other penalties herein provided, enjoin such delinquent company in any court of competent jurisdiction from exercising any corporate rights or doing any business within the State. Such action may be brought in any county where such corporation has an office for the transaction of business, or in the county where the State capital is situate; and a suit for the recovery of taxes, penalties and an injunction as herein provided may be joined in one action.

Complaint of Erroneous Taxation—Hearings Before State Board.

Section 10. If any company, subject to the provisions of this act, shall, within thirty days after a draft for taxes has been presented to it, file with the State Auditor a written statement of facts and figures, under the oath of its managing officer in this State, showing on its face error in the computation of the tax or that the amount of the tax levied as above exceeds that which would be levied upon its property in the State upon a basis stated in Section 11 of this act, the State Auditor shall set a date for a hearing on such petition, upon not less than ten days' notice, before the State Board of Equalization. For all purposes of such hearings the State Board of Equalization shall have the power and authority of a court of record to administer oaths, to compel attendance of witnesses and the production of papers, to punish for contempt any person guilty of disrespectful or disorderly conduct within the presence of the board, and to enforce compliance with any of its lawful orders by adjudging and by enforcing its own appropriate process against the delinquent party after it shall have been first duly cited to appear before the board sitting as a court, and afforded opportunity to introduce evidence and to be heard in its defense.

Said board shall keep a record of the evidence and proceedings had before it, and the State Auditor shall act as clerk of said board, as well as member, and shall charge and receive of applicants such fees as are allowed to the clerks of the district courts for like services, when such services are required by the parties appearing before the board; such fees to be accounted for as other fees of his office.

Same—Decisions of State Board—Appeal—Procedure.

Section 11. The State Board of Equalization at such hearing shall have power to correct any errors in the assessment of companies subject to this act and shall assess the costs of such hearing according to the result of the same and in the discretion vested in courts of equity. Should it be made to appear by a company subject to the provisions of this act by competent and sufficient evidence, that the tax levied against the company hereunder exceeds the just average of the State tax and the local taxes throughout the several counties in which such company operates on a just proportion of the total taxable wealth of such company represented in the State, including a true and just proportion of the taxable franchise values, good will, and earning value of the entire system, in Oklahoma fixed by the relative gross earnings of the company within the State, as hereinbefore defined, and those without the State; and also by the relative value of the property in Oklahoma as feeding to, distributing for and connecting the lines of an interstate system,—then the State board may reduce or raise the levy to such figure.

The State Board of Equalization shall have exclusive original jurisdiction in

the matter of objections to the determination of the tax by the State Auditor, as herein provided. The determination of the tax by the State board shall have the force and effect of a final judgment, except when an appeal is taken within the time and in the manner heretofore provided. Such appeal must be taken to the Supreme Court of the State within thirty days after the decision of the State board, by filing, within such time, a specification of errors alleged to have been committed by the State board, accompanied by a case-made of all the evidence and proceedings before said board, or so much thereof as is necessary to show the errors complained of, duly certified by the chairman of said board, duly served on the Attorney General and signed and settled by the chairman of the State board in the manner required by the Code of Civil Procedure.

The decision of the State board shall not be superseded until the appellant shall have paid into the state treasury the amount by him admitted to be due or which appears to be due by any of his pleadings in the case; and shall have filed with the State Auditor a good and sufficient bond to be approved by him in double the amount of the contested remainder of the tax. In the event that final judgment fixes a tax in excess of that which the company admits it should pay, the costs of all proceedings shall be assessed against it and the same rate of penalty on the excess, or dues unpaid, as hereinbefore provided for failure to pay taxes when due.

The jurisdiction of the Supreme Court in appeals from the state board shall be limited to a review of the errors alleged to have been committed by the state board, as shown by the proceedings and the evidence before it; and no finding by the board shall be reversed, vacated or modified unless the record affirmatively shows error. The Supreme Court shall have exclusive and original jurisdiction of any and all suits instituted to determine the validity of this act; but it shall not restrain the enforcement of any tax upon such basis until the company shall have paid into the state treasury the amount of taxes due upon its physical assets returnable in the State at the rate of State and local taxation where the same is situated.

Disposition of Revenue Collected.

Section 12. All revenues collected under the provisions of this article shall be applied to the payment of the current expenses of the state government for the year in which it is collected, and any revenues collected under this article not so used, shall immediately, upon the expiration of such period, be put into the common school fund to be distributed throughout the state.

(C) GRADUATED LAND TAX.

Land Subject to Tax—Graduated Rates.

Section 1. Except real estate of common carriers authorized to be held by them by the Constitution of this State, the owner, whether legal or equitable, whether a person, firm, association, joint stock association, or corporation, and whether resident or not of this State, of any land in this State, in excess of an aggregate of six hundred and forty (640) acres, shall upon such excess pay the following annual license tax for the purposes of the general expenses of state government, which is hereby levied, to-wit:

For each dollar of valuation as assessed for taxation ad valorem in the preceding year, the following schedule:

One mill where such excess does not exceed 640 acres:

Two mills on such excess exceeding 640 acres and not exceeding 1280 acres;

Three mills on such excess exceeding 1280 acres and not exceeding 1920 acres;

Five mills on such excess exceeding 1920 acres and not exceeding 2560 acres;

Ten mills on such excess exceeding 2560 acres and not exceeding 3200 acres;

Fifteen mills on such excess exceeding 3200 acres.

Provided, that lands of the assessed value of ten thousand dollars may be ex-

empted to any person in lieu of the six hundred forty acres as herein provided. Provided that one-third of the annual license tax herein provided to be paid, upon excessive land holdings shall be due for the remainder of the year 1914, the same to be due and payable September 10th, 1914, otherwise to be subject to all of the penalties to be collected in the manner and disposed of as otherwise provided for in this act for the annual license tax herein levied.

Disposition of Revenue Collected.

Section 2. All funds collected under the provisions of this section shall be devoted to the payment of the current expenses of the state government of the year in which it is collected, and proceeds of taxation under this law not so used shall immediately upon the expiration of such period be put into the common school fund to be distributed through the State.

Annual Reports by Land Owners—Punishment for Falsity.

Section 3. On or before the 1st of February of each year, each such owner of land in this State shall file with the State Auditor, signed and sworn to under oath by such owner, a written statement of his postoffice address and all land so owned by him exceeding 640 acres in the aggregate, giving a sufficient description to identify the same for conveyance, and a designation sufficiently definite of that portion of his entire holding which he chooses to constitute as exempt from the operation of the license tax herein laid, and accompany such report with the sum of money due as herein provided, calculated on the valuation of the same for ad valorem taxation in the preceding year, as stated in Section 1 above.

The making or filing of any wilful false statement in such report is hereby declared a felony, punishable as perjury.

Investigation by Auditor—Determination—appeal.

Section 4. The Auditor shall be authorized to examine both said report and the facts pertinent thereto and correct such report and when so corrected shall notify such owner thereof, in writing by letter directed to him at the postoffice designated in his report. Ten days thereafter there shall be due and payable to the Auditor any increase found by the Auditor in such examination. Such owner shall, after payment of such increase, if any, have the right of appeal to the district court of the State of the county wherein the capital is situate, within twenty days after written notice to the Auditor and otherwise in the same manner as from the Board of County Commissioners to the district court, and in such appeal the matter shall be re-examined de novo by such district court. Such owner and the state shall each have an appeal from such judgment to the Supreme Court to be taken in the same manner as in civil cases.

To perform his duties hereunder, the Auditor is empowered to require the presence of necessary witnesses and the production of necessary books and papers before him by issuing subpoena therefor, and in case no sufficient statement is made as required in Section 3, the Auditor shall fix the tax according to law and designate the exempt portions, which determination shall be final and not be subject to review except for the same reasons and in the same manner as the judgment of a court of record.

Failure of Land Owner to Report—Penalty.

Section 5. Any person subject to the provisions of this act who wilfully omits to file the statements herein required, in the time herein fixed, shall owe and pay the State a penalty of one hundred dollars (\$100), and an additional penalty of five dollars (\$5) a day for each day's continuance of such omission or delay, the same to be recovered, if necessary, in a civil action in the name of the State by the Attorney General, to be applied to the same purpose as the tax itself, except as hereinafter provided.

Same—Action by Attorney General.

Section 6. It shall be the duty of the Attorney General, either on request of the State Auditor, or at his own discretion, without request, to institute such action as is provided for in the preceding section.

Penalty for Delinquent Taxes.

Section 7. A penalty in addition to the tax due on it of eighteen per cent per annum, and not to be less than five per cent for any part of a year, is to be added to it after the expiration of thirty days after the same is herein declared payable.

Tax Liens—Record of Holding by Register of Deeds.

Section 8. A lien upon all the real property of such owner is hereby declared for such tax as may be payable and due whenever in one county there is owned as much as six hundred and forty acres by such owner, and it shall be the duty of each register of deeds to keep for inspection in his office a correct list of all such owners owning six hundred and forty acres in his county.

Collection of Taxes and Penalties—Actions.

Section 9. All taxes and penalties may be collected as ad valorem taxes and by suit by the State.

ARTICLE III.

Section 1. There is hereby appropriated out of the proceeds of the tax collected under the provisions of this act, the sum of Two Thousand Dollars (\$2,000.00), or so much thereof as may be necessary to pay for the labor and expense of securing the Initiative Petition ordering this measure submitted to a vote of the people; to be apportioned as follows:

For printing petitions	\$150.00
For postage	\$200.00
For printing and mailing out letters of instructions and explanations and for mailing petitions	\$200.00

to be paid by the State Auditor upon itemized accounts properly verified and accompanied by sample of each piece of work charged for.

Five cents for each signature upon such petition to be paid by the State Auditor to the party circulating same, or his order, shown by the completed petition on file in the office of the Secretary of State.

• THE HARLOW-RATLIFF PRINTING CO., OKLA. CITY



Oklahoma City, Oklahoma,

January 30, 1914.

To the

Secretary of State.

Dear Sir:

We submit herewith proposed ballot title for
State Question No. 68, Initiative Petition No. 41:

Proposed Ballot title for State Question No. ____, Initiative
Petition No. _____.

The gist of the proposition is to put back in the
statutes the general revenue act of 1913, ~~whose~~ validity ^{the} ~~of~~ ^{of which}
was rendered uncertain by a decision of the Supreme Court
in the capitol case. Except that the rate of tax on
oil productions is raised from seven and a half to ten
mills.

Very respectfully,

Campbell Russell

Charl. Wat

CC-Attorney General.

STATE OF OKLAHOMA
OFFICE OF THE
ATTORNEY GENERAL

CHAS. WEST,
ATTORNEY GENERAL

SMITH C. MATSON
CHARLES L. MOORE
SAMUEL I. MCELHOES
CLAUDE J. DAVENPORT
JOSEPH L. HULL
ASSISTANT ATTORNEYS GENERAL

OKLAHOMA CITY

February 2, 1914.

PLEASE REFER TO INITIALS CW-j

April 30, 1914

In re Initiative Petition No. 41

~~Ballot title No.~~ 68

State Question

To the Secretary of State,
Oklahoma City, Oklahoma.

Dear Sir:

The ballot title submitted by Campbell Russell is not approved by this office, but the following is substituted in its place, and approved:

"Gist is to re-enact the direct and indirect system of taxation contained in Chapter 240, Session Laws 1913, in providing (1) Amendments to present methods of assessment, levy and appeals, exempts bonds of state and its municipalities from advalorem tax; (2) method of taxation of banks, both state and national, effective prior to May 16, 1913 (3) Mining property tax law raising rate of tax on oil production to ten mills (4) Taxation of certain transmission companies according to gross receipts only, (5) Graduated tax on land holdings exceeding six hundred and forty acres, or of value exceeding ten thousand dollars.

Very truly yours,

Chas. West
Attorney General.

SECRETARY'S MEMORANDUM

OKLAHOMA CITY, STATE OF OKLAHOMA

Secretary's Office:

2 The instrument was filed for record this

day of

A. D. 1914 at 3:00 P. M.

Recorded in _____ Page _____

Corporation

Benjamin F. H. [Signature]
Secretary of State

STATE OF OKLAHOMA
DEPARTMENT OF STATE
OKLAHOMA CITY

BENJAMIN F. HARRISON
SECRETARY

HUGH L. HARRELL
ASST. SECRETARY

May 4th., 1914.

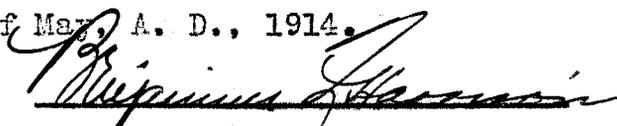
TO THE PUBLIC:‡

This is to certify that there was filed in the Office of Secretary of State of the State of Oklahoma, on Thursday, April 30th., 1914, an Initiated Petition, entitled State Question No. 68, Initiative Petition No. 41, the ballot title of which is as follows:

"Gist is to re-enact the direct and indirect system of taxation contained in Chapter 240, Session Laws 1913, in providing (1) Amendments to present methods of assessment, levy and appeals, exempts bonds of state and its municipalities from ad valorem tax; (2) method of taxation of banks, both state and national, effective prior to May 16, 1913 (3) Mining property tax law raising rate of tax on oil production to ten mills (4) Taxation of certain transmission companies according to gross receipts only, (5) Graduated tax on land holdings exceeding six hundred and forty acres, or of value exceeding ten thousand dollars".

Said Petition contains 21,305 signatures.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Oklahoma to be affixed this 4th day of May, A. D., 1914.


SECRETARY OF STATE.

(Seal)

Two features of Initiative Petition No. 41, are especially important:

1.-- The provision correcting the law with reference to taxing oil production in this state, so that same may with certainty and uniformity be collected, also increasing this tax from five mills to ten mills.

This bill, if adopted, will bring into the State Treasury approximately half a million dollars annually from this source alone

My idea of the oil tax is that it should be wholly a Production Tax, equal to the "just general average of the ordinary tax levied upon taxable wealth in this state."

That A measure of that kind is again being circulated, is no excuse for neglecting to vote for the present bill -- the capture of Torrean and Tampico improves Villa's chances of capturing the City of Mexico, and if we adopt this bill, raising the oil tax to ten mills instead of five mills, we will have support for the two per cent tax (or the "just general average") that we could not rely upon should this bill fail.

You may recall that I (and others) spent considerable time and money a year ago attempting to initiate an amendment for a two per cent oil production tax, to be divided just as in the bill now being circulated -- we failed.

It was the pending bill providing a ten mill tax with no exemptions, and the court decision holding oil leases taxable, that brought the oil men to terms and caused the filing of Initiative Petition No. 48 -- in the main a copy of old No. 38.

And eventually, I shall fight every one of these men who are now seeking and who will then be seeking to exploit Mexico for their own selfish ends. I shall do what I can to keep Mexico from their plundering. There shall be no individual exploitation of Mexico if I can stop it."

"An ounce of preventative is worth a pound of cure"

While President Wilson uses the power of this Nation to help establish in Mexico the "New Order" founded upon human liberty and human rights", which it is hoped will gradually lift the poor Mexican Peon from his miserable degradation; let it not be said that Oklahoma refused to "put on the brake" and check our progress toward Mexican conditions. Let us establish in Oklahoma the "New Order founded upon human liberty and human rights" while it may yet be peacefully done.

Let us begin now to open the door of opportunity, brighten the star of hope and bridge the difficulties so that every industrious citizen of Oklahoma may become an independent home owner if he will.

Every believer in human ~~society~~ ^{liberty} and human rights should vote "YES" on this bill.

Campbell Russell,

President People's Power League
of Oklahoma.

for the benefit of the people of Mexico, the great mass of the population but order for the benefit of the old time regime, for the aristocrats, for the vested interests, for the men who are responsible for this very condition of *dis*order. No one asks for order because order will help the masses of the people to get a portion of their rights and their land; but all demand it, so that the great owners of property, the overlords, the hidalgos, the men who have exploited that rich country for their own selfish purposes, shall be able to continue their processes undisturbed by the ~~protest~~ of the people, from whom their wealth and power have been obtained.

The dangers that beset the Republic are held to be the individual and corporate troubles of these men, not the aggregated injustices that have been heaped on this vastly greater section of the population that is now struggling to recover by force what has always been their by right.

They want order -- the old order; but I say to you that the old order is dead. It is my part, as I see it, to aid in ~~combating~~ ^{res} those differences so far as I may be able, that the new order, which will have its foundation on human liberty and human right shall prevail

It is a great and a complicated question, but I have every hope that a suitable solution will be found, and that the day will come, when the Mexican people will be in full possession of the land, the liberty and the peaceful prosperity that are rightfully theirs.

The Supreme Court has already reversed itself and now holds these leases are not taxable. Now, if we let this bill fail, both our guns will be dismounted, and we are likely to find others "reversing harness" or "Back pedling."

This feature of the bill is very important. The other feature to which I call attention is the Graduated Land Tax.

This bill is not perfect, but its adoption means substantial progress.

I am not one of these who believe that we can climb onto the "spring board" and play "Toad Sky High" with our-selves.

The scripture says "Line upon line; precept upon precept -- here a little and there a little."

Neither have I any patience with the narrow, selfish, egotist who cries "Socialist" at the man who maintains that this world was designed as "home sites for families." The home owning family is the highest unit of civilization -- the Nation's best safe guard.

The view point of those behind this bill can hardly be better stated than by quoting from President Woodrow Wilson, (as published in the Literary Digest of May 30th:

"My ideal is an orderly and righteous government in Mexico; but my passion is for the submerged 85 per cent of the people of that Republic who are now struggling toward liberty.

..... ..

It is a curious thing that every demand for the establishment of order in Mexico takes into consideration, not order

4
6-23-14

SECRETARY'S MEMORANDUM
OKLAHOMA CITY, STATE OF OKLAHOMA
Secretary's Office:

This instrument was filed for record 22

22 day of

A. D. 1914 at 4:10 o'clock P. M.

Recorded in _____ Corporation

Record No. _____ at Page _____

Henry J. Williams
Secretary of State.

BY *W. J. Williams*

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Initiative Petition No. 41 deals with amendments to the ad valorem or general property tax in matters principally of procedure. It also adopts three special taxes, a graduated land tax to take the place of the act of 1908 which was declared bad by the Oklahoma court, a gross revenue tax on interstate transportation companies to take the place of the law of 1908 which was held bad by the supreme court of the United States, and a mining production tax to take the place of a law of 1908 on the same subject held bad by Judge Cotteral.

As far as the ad valorem tax is concerned it may be divided into four heads: First, it exempts the bonds of municipalities of the state from taxation, but provides the income of such bonds shall be taxable. This is done because if bonds are taxed they will not remain in this state, but be sold outside of the state where they will not be taxed by this state, but evade the taxation laws of other states. This failure to tax Oklahoma bonds does not remove anything from taxation, for they are not now taxed because they are not owned here. This law will make a market for Oklahoma bonds in Oklahoma in which the estates of guardians may be placed without taxation.

The next provision is meant especially to cover the case of livestock and it is provided that dealers in livestock as well as dealers in any kind of property shall be charged according to the amount on hand throughout the year. As it stands today a dealer is taxed only with the amount that he has on hand the first of January. By selling all his cattle on the last of December and buying them on the second day of January he can entirely escape taxation on them.

The next point is that the Harris-Day of 1910 by a provision repeals the only existing law for the taxation of national banks. The courts of the United States have held that the only way in which you can tax a national bank is that way to which Congress gives its consent. Previously there was upon the statutes of this state a law complying with the method to

which Congress has given its assent. This bill re-establishes that law. The other matters as to ad valorem taxes simply deal with the manner in which hearings on unjust assessments shall be had and determined and appeals taken therefrom. As to the special taxes, the mining production tax was held bad by Judge Gotteral upon the ground that it taxed the franchise or privilege of mining, and that where this was granted by the United States, for instance, upon the segregated coal lands or the allotments of Indian wards, the state could not levy the tax. If it were in fact a provision of the legislature, therefore, this bill clearly provides that such tax shall be a property tax. Upon this ground it can be maintained.

The next special tax is the gross revenue tax on transmission and transportation companies. It follows the Minnesota model which was the model that I recommended to the legislature of 1908. On the same date that the supreme court of the United States annulled the gross revenue act that we adopted in 1908 they sustained the law upon which this part of the bill is modeled. At the present time many transportation companies, such as the beef and fruit freight lines, and the oil tank freight lines, having no property which has a situs in this state, pay no tax. The only practical method of taxing the same will be in accordance with revenues which this law provides for.

The graduated land tax is a surcharge or supertax increasing in amount upon all estates more than 640 acres and greater value than \$10,000. Its purpose is to encourage the ownership of the soil by the tiller of it and to discourage the ownership of more land than 640 acres where such land is worth more than \$10,000. It does not prohibit such excess

holdings but discourages the same by taxing the excess amount
in continually growing ratio.

I prepared this bill for the legislature, it was
passed hardly with any dissent, and signed by the Governor
and enrolled upon the state books and then annulled by the
decision of the supreme court of this state in the capital
case. - not for any defect in the law itself. - but because
the constitution of the state provides that revenue bills must
be passed 30 days before adjournment. This bill was passed
on the 27th of June. The supreme court decided that the
legislature adjourned on the 1st of July. No other valid
objection to it has ever been stated that I know anything about.
I strongly recommend its adoption.

Charles West

Yes		No		Suppl't List		No		Suppl't List		Yes		Suppl't List		No		Suppl't List		
Adair	653																	
Alfalfa	732																	
Atoka	478																	
Beever	333																	
Beckham	1219																	
Elaine	655-14																	
Bryan	2138																	
Caddo	2136																	
Canadian	1372																	
Carter	1799																	
Charokee	1095																	
Choctaw	1196																	
Cimarron	524																	
Cleveland	1202																	
Coal	1239																	
Comanche	1321																	
Cotton	845																	
Craig	740																	
Creek	1085-310																	
Custer	1114																	
Delaware	510																	
Dewey	699																	
Ellis	972																	
Garfield	1527																	
Garvin	1583																	
Grady	2148																	
Grant	897																	
Greer	1019																	
Harmon	612																	
Harper	331																	
Haskell	1302																	
Hughes	1503-11																	
Jackson	1104																	
Jefferson	856-9																	
Johnston	811																	
Kay	1245																	
Kingfisher	954																	
Kiowa	1291-18																	
Latimer	547																	
LeFlore																		
Lincoln	305																	
Logan	549																	
Love	345																	
McCain	279																	
McCurtain	700																	
McIntosh	458-5																	
Major	995																	
Marshall	1182																	
Mays	762																	
Murray	696																	
Muskogee	482																	
Noble	508																	
Nowata	107																	
Ofuskee	445																	
Oklahoma	1202																	
Oklmulgee	495																	
Osage	607																	
Ottawa	409																	
Pawnee	649-132																	
Payne	683																	
Pittsburg	246																	
Pontotoc	329																	
Pottawatomie	418																	
Pushmataha	869																	
Roger Mills	756																	
Rogers	1583																	
Seminole	2148																	
Squoyah	897																	
Stephens	472																	
Texas	488																	
Tillams	371																	
Tulsa	149																	
Wagoner	336																	
Washington	579-25																	
Washita	822																	
Woods	452-3																	
Woodward	1174																	
	742																	
	723-18																	
	325																	

Total..... 89994 'Yes' 1253 'No' 44347 685

The Returns show the high vote to be 182,144
 State Question Number 68, Initiative Petition Number 41, lost by 2,078 votes, according to
 the Constitution of the State of Oklahoma.

I, Joe S. Morris, Secretary of the State Election Board of the State of Oklahoma,
 do hereby certify that the above and foregoing is a true and correct vote cast for and against State
 Question Number sixty-eight (68), Initiative Petition Number forty-one (41) in each and every County in
 the State of Oklahoma at the Primary election held on the fourth day of August, A.D.1914, as shown by the
 official returns of the respective County Election Boards of the State of Oklahoma, as now appears of record in the
 office of the State Election Board of the State of Oklahoma,

In testimony whereof I hereunto set my hand and affix my official seal of office,
 this Fourth day of Oct A.D., 1914.



Joe S. Morris
 SECRETARY, STATE ELECTION BOARD.