

LEGISLATION AFFECTING REVENUE LAWS: 1913.

Additional duties and powers were given to the state tax commission, the principal of which was that it should "direct and supervise the assessment for taxation of all real and personal property in the state."

For purposes of taxation the state was divided into assessment districts, each county constituting an assessment district. In counties having less than 65,000 inhabitants there is one district assessor, and in all other counties there are two, constituting the district board of assessors. These are deputy state tax commissioners and are appointed by the governor, and removable by the tax commission with the consent of the governor. They hold office until their successors are appointed and qualified. Three persons are appointed by the tax commission in each assessment district to hear complaints and review assessments, and are known as the district board of complaints. Deputy assessors, etc., are appointed by the district assessors, but all are under the absolute control of the tax commission.

The dates for listing and returning property are changed from between the second Monday in April and the third Monday in May to between the first Monday in February and the first Monday in June.

The state agricultural commission was created consisting of four members, three appointed by the governor and one by the trustees of the Ohio State University. This commission succeeded to and became possessed of all rights, authority, and powers of the state board of agriculture, board of live-stock commissioners, board of control of the state agricultural experiment station, the state drug and food commissioner, the fish and game commission, and state board of veterinary examiners.

An annual tax of one-half of 1 mill on all taxable property in the state was levied for the purposes of constituting a state highway improvement fund. This levy is to be in addition to all other levies for any purposes. Seventy-five per cent of this tax is to be applied to the maintenance of the state highway department and to be used on an intercounty system of highways, and 25 per cent on certain main market roads designated as "Routes 1 to 12."

The annual registration fees on motor vehicles were increased, for motor cycles to \$3; for electric motor vehicles to \$5; for gasoline or

steam motor vehicles from \$5 to \$18, according to horsepower; and for manufacturers and dealers to \$20 for each make of motor vehicle, to be determined by the motive power.

All persons or corporations subject to examination and inspection by the superintendent of banks pay an annual fee of \$30 and one seventy-fifth of 1 per cent of their aggregate resources. Those coming into the state to transact business pay the same amount for certificate authorizing them to commence business. In the case of foreign trust companies this fee is \$50.

Dealers in stocks, bonds, mortgages, and other securities, and real estate not located in Ohio pay to the superintendent of banks an annual fee of \$50, and \$5 for each agent ("Blue Sky" law).

A budget system is established for all state officers, departments, and institutions, such budgets to be submitted to the governor in the even numbered years for their wants for the biennial period beginning with the 1st of July following.

The fees of foreign building and loan associations payable to inspector of building and loan associations were advanced as follows: For filing application for admission to do business in the state, \$500; each certificate of authority and annual renewal thereof, \$200; for filing each annual report, \$20, and in addition, one one-hundredth of 1 per cent of its assets.

Under certain conditions counties are authorized to appropriate money and issue bonds in aid of canals.

The amount of exemption from the inheritance tax was raised from \$200 to \$500, and the apportionment was changed from 75 per cent to the state and 25 per cent to the county to 50 per cent to the state and 50 per cent to the city, village, or township in which the said tax originated.

The rate of taxation authorized to be levied by the county commissioners for turnpike road purposes was reduced from 6 to 2 mills on the dollar of valuation on the taxable property in the county.

Fishing licenses were raised from \$1 to \$12.50 to \$1.50 to \$20 per fishing season, according to the method and device used. The law relating to hunters' licenses was changed so as to require residents of the state to procure such license and fixing the fee for same at \$1. Township clerks were authorized to issue such licenses. The fee for physicians of other states desiring to practice in Ohio without examination was made \$50.

OKLAHOMA.¹

The constitution of Oklahoma was adopted in 1907. It provides an extensive code of revenue laws which has been supplemented by statutes so that the general revenue laws now in force are definite as to the classification of all forms of taxable property and the requirements of listing same, the duties and powers of assessors, and the manner of equalizing assessments by boards of equalization for state and counties.

CONSTITUTIONAL PROVISIONS.

ARTICLE I.

SEC. 3. * * * Land belonging to citizens of the United States residing without the limits of the state shall never be taxed at a higher rate than the land belonging to residents thereof. No taxes shall be imposed by the legislature on lands or property belonging to or which may hereafter be purchased by the United States or reserved for its use.

¹ This compilation is derived mainly from the following sources: The Revised Laws of Oklahoma, 1910. Session Laws to 1913.

ARTICLE V.

SEC. 50. The legislature shall pass no law exempting any property within this state from taxation, except as otherwise provided in this constitution.

ARTICLE X.

SEC. 2. The legislature shall provide by law for an annual tax sufficient, with other resources, to defray the estimated ordinary expenses of the state for each fiscal year.

SEC. 3. Whenever the expenses of any fiscal year shall exceed the income, the legislature may provide for levying a tax for the ensuing fiscal year, which, with other resources, shall be sufficient to pay the deficiency, as well as the estimated ordinary expenses of the state for the ensuing year.

SEC. 4. For the purpose of paying the state debt, if any, the legislature shall provide for levying a tax, annually, sufficient to pay the annual interest and principal of such debt within 25 years from the final passage of the law creating the debt.

SEC. 5. The power of taxation shall never be surrendered, suspended, or contracted away. Taxes shall be uniform upon the same class of subjects.

SEC. 6. All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges,