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## **BALLOT INITIATIVES - OKLAHOMA**

## Oklahoma Independent Petroleum Association v. Potts

Supreme Court of Oklahoma - March 19, 2018 - P.3d - 2018 WL 1376757 - 2018 OK 24

Opponents filed petition challenging legal sufficiency of initiative petition that sought to adopt a constitutional amendment that would primarily serve to increase funding for public education through an increase in the gross production tax.

The Supreme Court of Oklahoma held that:

- Ambiguous description of the time at which the tax provision would be effective would be interpreted in a manner that did not create an improper retroactive tax, and
- Initiative petition did not violate state constitutional single-subject requirement.

Initiative petition seeking to adopt a constitutional amendment to increase funding for public education through an increase in the gross production tax, which ambiguously described the time at which the tax provision would be effective, would be interpreted, upon protest, in a manner that did not create an improper retroactive tax.

Initiative petition, seeking to adopt a constitutional amendment that would primarily serve to increase funding for public education through an increase in the gross production tax, did not violate state constitutional single-subject requirement; each section of the new proposed article was reasonably interrelated and interdependent, and each component was deemed by the drafters necessary to accomplish one general design, to improve funding for public education.

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