

Bond Case Briefs

Municipal Finance Law Since 1971

REFERENDA - OKLAHOMA

Oklahoma's Children, Our Future, Inc. v. Coburn

Supreme Court of Oklahoma - June 22, 2018 - P.3d - 2018 WL 3079368 - 2018 OK 55

Objectors brought action challenging legal sufficiency of referendum petition regarding tax revenues.

The Supreme Court of Oklahoma held that:

- Gist of petition was legally insufficient, and
- Petition's failure to include exact copy of text of measure rendered petition legally insufficient.

Gist of referendum petition, stating that proposition was to repeal bill which had raised listed taxes, including cigarette tax rate, was legally insufficient, where gist failed to inform signatories of measure's effect on tax framework for little cigars, which was one of only five tax increases that were primary purpose of measure, gist omitted any mention of a hotel and motel tax that would raise roughly \$50 million annually, and gist incorrectly characterized a "yes" vote as constituting a rejection of changes to tax law.

Referendum petition's failure to include exact copy of text of measure, as required by statute, rendered petition legally insufficient, even though text was only missing section numbers and not substantive provisions; strict rather than substantial compliance was required, and section numbers were part of a bill's text.