

Proposed Oregon Tax Law

Following are the joint resolutions for constitutional amendments and bills as recommended by the Oregon State Tax commission and to be presented to the legislature at its next session:

HOUSE JOINT RESOLUTION NO. — Amendment to the Constitution of the State of Oregon.

Resolved by the house, the senate concurring: That the following article, as an amendment to the constitution of the state of Oregon, be proposed and referred to the next legislative assembly, and if the same shall be concurred in by a majority of all the members elected to each house thereof, and shall afterward be ratified by a majority of the electors of the state, then the same shall be a part of the constitution of the state of Oregon:

ARTICLE I.

That article I, section 32 of the constitution of the state of Oregon, be and the same hereby is amended, and in lieu thereof shall be inserted the following:

"No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be equal and uniform upon the same class of subjects within the territorial limits of the authority levying the taxes."

(The two joint resolutions presented are drawn on the theory that the initiative amendment to the constitution submitted in June, 1906, did not become a part of the constitution, having not been proposed in the manner provided by the constitution, nor having received a majority of all votes cast, although proclaimed by the governor. If in the opinion of the legislature, the amendment mentioned was regularly adopted, the form of this and the following joint resolution must be changed accordingly.)

HOUSE JOINT RESOLUTION NO. — Amendment to the Constitution of the State of Oregon.

Resolved by the house, the senate concurring: That the following article, as an amendment to the constitution of the state of Oregon, be proposed and referred to the next legislative assembly, and if the same shall be concurred in by a majority of all the members elected to each house thereof, and shall afterward be ratified by a majority of the electors of the state, then the same shall be a part of the constitution of the state of Oregon:

ARTICLE I.

That article IX, section 1 of the constitution of the state of Oregon, be and the same hereby is amended, and in lieu thereof shall be inserted the following:

"Taxes shall be levied on such property as shall be prescribed by law. The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation upon the several classes of subjects of taxation within the territorial limits of the authority levying the taxes; and shall prescribe such regulations as shall secure a just valuation for taxation of all property taxed, except property specifically taxed."

A BILL.

For an act to provide a more efficient and equitable system for the assessment of property for taxation; defining property subject to taxation and property exempt therefrom; defining the duties of the county assessor; and prescribing the manner of making the assessment of property by him assigned for the purpose of taxation; and providing a penalty for failure to do so; and to amend sections 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3048, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3066, 3067, 3068, 3069, 3070, 3071, 3072, 3073, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3087, 3088, 3089, 3090, 3091, 3092, 3093, 3094, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3109, 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3276, 3277, 3278, 3279, 3280, 3281, 3282, 3283, 3284, 3285, 3286, 3287, 3288, 3289, 3290, 3291, 3292, 3293, 3294, 3295, 3296, 3297, 3298, 3299, 3300, 3301, 3302, 3303, 3304, 3305, 3306, 3307, 3308, 3309, 3310, 3311, 3312, 3313, 3314, 3315, 3316, 3317, 3318, 3319, 3320, 3321, 3322, 3323, 3324, 3325, 3326, 3327, 3328, 3329, 3330, 3331, 3332, 3333, 3334, 3335, 3336, 3337, 3338, 3339, 3340, 3341, 3342, 3343, 3344, 3345, 3346, 3347, 3348, 3349, 3350, 3351, 3352, 3353, 3354, 3355, 3356, 3357, 3358, 3359, 3360, 3361, 3362, 3363, 3364, 3365, 3366, 3367, 3368, 3369, 3370, 3371, 3372, 3373, 3374, 3375, 3376, 3377, 3378, 3379, 3380, 3381, 3382, 3383, 3384, 3385, 3386, 3387, 3388, 3389, 3390, 3391, 3392, 3393, 3394, 3395, 3396, 3397, 3398, 3399, 3400, 3401, 3402, 3403, 3404, 3405, 3406, 3407, 3408, 3409, 3410, 3411, 3412, 3413, 3414, 3415, 3416, 3417, 3418, 3419, 3420, 3421, 3422, 3423, 3424, 3425, 3426, 3427, 3428, 3429, 3430, 3431, 3432, 3433, 3434, 3435, 3436, 3437, 3438, 3439, 3440, 3441, 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4770, 4771, 4772, 4773, 4774, 4775, 4776, 4777, 4778, 4779, 4780, 4781, 4782, 4783, 4784, 4785, 4786, 4787, 4788, 4789, 4790, 4791, 4792, 4793, 4794, 4795, 4796, 4797, 4798, 4799, 4800, 4801, 4802, 4803, 4804, 4805, 4806, 4807, 4808, 4809, 4810, 4811, 4812, 4813, 4814, 4815, 4816, 4817, 4818, 4819, 4820, 4821, 4822, 4823, 4824, 4825, 4826, 4827, 4828, 4829, 4830, 4831, 4832, 4833, 4834, 4835, 4836, 4837, 4838, 4839, 4840, 4841, 4842, 4843, 4844, 4845, 4846, 4847, 4848, 4849, 4850, 4851, 4852, 4853, 4854, 4855, 4856, 4857, 4858, 4859, 4860, 4861, 4862, 4863, 4864, 4865, 4866, 4867, 4868, 4869, 4870, 4871, 4872, 4873, 4874, 4875, 4876, 4877, 4878, 4879, 4880, 4881, 4882, 4883, 4884, 4885, 4886, 4