ORIGINAL

IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

OKLAHOMA AUTOMOBILE DEALERS ASSOCIATION, an Oklahoma corporation, L AND J ACQUISITIONS, LLC D/B/A BATTISON HONDA, and CAITLIN CANNON, an individual, Petitioners, v. STATE OF OKLAHOMA, ex rel. OKLAHOMA TAX COMMISSION, Respondent.	)	Case No. 116,143

PETITIONERS' REPLY BRIEF IN SUPPORT OF APPLICATION TO ASSUME ORIGINAL JURISDICTION AND PETITION FOR WRIT OF PROHIBITION

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July 31, 2017

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Petitioners,	)	
v.	)	Case No. 116,143
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Respondent.	)	

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In the final hours of the 2016 legislative session, without the input of relevant stakeholders and without public consent, a bare majority of state legislators passed a series of regressive tax bills designed to raise the revenue required to fill a multi-million dollar budget shortfall. HB2433 was one of these bills. There is no doubt that the *purpose* of HB2433 was to raise revenue. There is no doubt that the *effect* of HB2433 was to raise revenue. The only question is whether Article V, Section 33—a constitutional provision initiated by the People specifically to prevent such abuses of the legislative process when increasing the public tax burden—should be interpreted so as to render that provision effectively meaningless.

HB2433 is plainly a "bill for raising revenue" passed in violation of Article V, Section 33. This Court should thus declare it unconstitutional and prohibit its enforcement.

I. The Court Can, And Should, Issue the Requested Writ of Prohibition, or Any Other Relief It Deems Appropriate

Initially, although the Government apparently concedes that this is a proper case for the exercise of this Court's original jurisdiction, it submits that the requested *remedy* of a writ of prohibition is inappropriate here because that particular writ was historically confined to the unlawful exercise of "judicial or quasi-judicial power," and the collection of an unlawful tax would merely be an unlawful exercise of "executive power." Resp. at 3-5. As noted in Petitioners' Application (at ¶¶ 10-11), however, the Court in modern times has issued writs of prohibition barring the enforcement of unconstitutional statutes in multiple cases.[1]

And, of course, even if a writ of prohibition were somehow inappropriate here, this Court can—and should—construe the Application as a request for any other type of relief it

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[1] *See, e.g., Okla. Wildlife Fed., Inc. v. Nigh*, 1972 OK 144, ¶ 27, 513 P.2d 310, 315; *Bd. of Comm'rs of Tulsa County v. Okla. Tax Comm'n*, 1949 OK 258, ¶ 1, 24, 212 P.2d 462 (both issuing writs of prohibition); *see also Post Oak Oil Co. v. Okla. Tax Comm'n*, 1978 OK 20, ¶¶ 5, 6, 18, 575 P.2d 964, 967 (concluding it had authority under Art. VII, § 4, to issue requested writ prohibiting collection of an allegedly unconstitutional tax, but ultimately finding the tax constitutional).

may deem more appropriate. *See, e.g.*, *Campbell v. White*, 1993 OK 89, ¶ 6 & n.5, 856 P.2d 255, 258 (recasting a petition for writ of prohibition as a request for declaratory relief, and granting that relief instead).

Indeed, it is well established that the Court is never limited to the relief expressly sought,[2] and that declaratory relief is appropriate in a case such as this one. Where the case involves a constitutional challenge to a law having a substantial effect on "the fiscal affairs of this state's government," and thus is a "matter of general public importance," the Court can, in its discretion, assume original jurisdiction, determine whether the law is constitutional, and issue the relief it deems proper. *Post Oak*, 1978 OK 20, ¶ 5; *see also Holland v. State ex rel. Okla. Health Care Auth.*, 2010 OK 60, ¶ 1, 240 P.3d 665; *Ethics Comm'n v. Cullison*, 1993 OK 37, ¶ 6, 850 P.2d 1069 (after consideration at length, employing the Court's Art. VII, § 4 power of superintending control to grant declaratory relief in a matter *publici juris,* even where no traditional remedial writ was sought or technically appropriate).[3]

II. HB2433 Is Plainly a "Bill for Raising Revenue" that Violates Art. V, § 33

The Government appears to concede what is, in any event, obvious from the bill's text, title, history, and projected effect: the sole purpose of HB2433 is to raise hundreds of millions of dollars in revenue for the state. The Government does not suggest—nor could it—that the bill was designed for some regulatory purpose, such as preventing car accidents

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[2] *See also* Ellis & Muchmore, 6 *Okla. Appellate Prac.* § 22:4 (2016) ("[t]he Supreme Court has repeatedly demonstrated that a party's use of the improper procedural vehicle with which to seek relief from that Court is no obstacle to the Court's exercise of jurisdiction over a controversy if the Court wants to hear it," and has often "treated an application for one remedial writ as an application for another writ, holding that 'the form of the application and petition filed and the prayer sought is not singularly controlling'") (citing cases).

[3] *See also*, Ellis & Muchmore, 6 *Okla. Appellate Prac. supra*, at § 22:47 (noting that "the Court may grant declaratory relief in an original action," and that it has done so "with some degree of regularity" in cases where the matter affects the public interest and there is some need for a timely determination).

or reducing air pollution. The Government does not suggest—nor could it—that the new 1.25% tax is some sort of "driving cessation fee." Rather, as Rep. Echols himself put it when presenting the bill in Committee: HB2433 is a "revenue raising measure" designed to "make sure that we can still fund … state government." App. Tab 4A at 5. By definition, then, HB2433 is a "bill[] for raising revenue." Okla. Const. Art. V, § 33.

Nevertheless, the Government submits that HB2433 is not subject to constitutional restrictions on such bills because, in its view, HB2433 does not "levy taxes in the strict sense of the word." Resp. at 5-6. According to the Government, because the bill itself does not explicitly state it is levying a new tax, but instead is carefully framed as a (partial) "removal of a tax exemption," Resp. at 9-10, HB2433 does not count as a "revenue bill" for purposes of Article V, Section 33. This is incorrect.

First, the Government's very premise—that there is a "two-prong test"[4] for revenue bills, and a bill for the sole purpose of raising revenue is not subject to Article V, Section 33 if it does not also "levy taxes in the strict sense of the word," Resp. at 6, 11—is suspect. The word "levy" appears nowhere in the constitutional provision, which instead employs the purpose-driven, plain English term, "bill for raising revenue." And while the Court has oft repeated this century-old phrase, it generally does so to distinguish those tax bills *designed* to raise revenue, like this one, from those "for *other purposes* which may *incidentally create*

[4] Indeed, one of only two items included in the Government's Appendix, and repeatedly invoked in its briefs, is an article by a legislative staff attorney, noting that the Court's cases "generally take an ad hoc approach" on this issue, and outlining a *six-factor test*. And each of the six factors articulated—"1. Does the bill seek to raise money for the operation of state government generally or for only a discrete part of the government? 2. Does the bill impose the levy or merely provide a method of calculation or means of collection? 3. Does the bill, when read in its entirety, seek to accomplish some legitimate governmental purpose other than to impose a tax and collect it? 4. Does the bill include a traditional tax such as the income tax, sales tax, or property tax? 5. Does the bill seek to regulate persons or activities? 6. Does implementation of the bill result in a net increase in revenue to the state?"—favors considering HB2433 a revenue bill. Resp. App. Tab 1 at 1576.

revenue," such as fees for services, or regulatory bills with an incidental revenue-generating effect. *Anderson v. Ritterbusch*, 1908 OK 250, ¶ 11, 98 P. 1002 (emphasis added); *see also Leveridge v. Okla. Tax Comm'n*, 1956 OK 77, ¶ 8, 294 P.2d 809 ("'Revenue bills' are those that levy taxes in the strict sense of the word, and are not bills for other purposes which may incidentally create revenue.").[5] This Court has *never* held that, when the Legislature imposes a tax undisputedly ***for the sole purpose of raising revenue***, it can evade the strictures of Art. V, § 33 merely by avoiding the word "levy." To the contrary: the Court has made clear that, "if the purpose of the act is to levy **or collect** taxes for the State, it must comply" with these requirements. *Fent v. Fallin*, 2014 OK 105, ¶¶ 6-7, 345 P.3d 1113 (emphasis added); *see also Anderson*, 1908 OK 250, ¶ 12 ("Certain legislative measures are ***unmistakably*** bills for raising revenue. These impose taxes upon the people, ***either directly or indirectly***, or lay duties, imposts, or excises for the use of the government.") (emphasis added).

But even assuming, *arguendo*, that the Government's restrictive interpretation of Article V, Section 33 is correct, HB2433 *does*, in fact, levy—or "impose"[6]—a new tax. Prior to July 1, 2017, an Oklahoman purchasing an automobile was subject only to a 3.25% motor vehicles excise tax. As of July 1, 2017, HB2433 imposes an additional 1.25% sales tax upon the purchase of a motor vehicle. Indeed, when he first introduced the bill in the Joint Appropriations and Budget Committee, Representative Echols put it clearly and simply:

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[5] The phrase has also been used to exclude bills that do not actually increase the tax burden (such as those providing only for increased collection incentives or enforcement mechanisms, *Anderson*, 1908 OK 250; "provid[ing] a means for reaching property which, through fraud or other means, was omitted from taxation," *id.* ¶ 15; permitting the transfer of existing state revenues to different funds, *Calvey v. Daxon*, 2000 OK 17, 997 P.2d 164; or that actually decrease state revenue, *Fent v. Fallin*, 2014 OK 105, ¶ 10), or those that do not involve taxes at all (such as bond authorizations, *Fent v. Oklahoma Capitol Improvement Authority*, 1999 OK 64, 984 P.2d 200). But these exceptions are obviously not at issue here: HB2433 requires taxpayers to pay an additional 1.25% whenever they purchase a motor vehicle.

[6] *See, e.g.*, https://en.oxforddictionaries.com/definition/levy.

"This adds a 1.25% levy on vehicles. Yield for Questions." App. Tab. 4A at 2; *see also* App. Tab 4A (Echols again explaining, "[w]hether you put it on as a percentage in the excise or the levy ... a percentage is a percentage ... It is the same percentage either way").

The Government's suggestion that a bill to increase taxes does not count as a "levy" if it relies upon "existing law" for the levying provision, Resp. at 10, borders on the absurd. Suppose that, instead of the convoluted mechanism adopted here—a "partial repeal" of a state "sales tax exemption" that is nevertheless paid "in the same manner and time as the motor vehicle excise tax" and specially protected from local sales tax laws—the Legislature had simply raised the Motor Vehicle Excise Tax rate to 4.5%. Such a bill could similarly avoid enacting a new "levy"; it would merely amend an existing law (68 O.S. § 2103) to increase the rate of a tax previously imposed. Surely, however, no one would contend that a bill *directly increasing the excise tax rate* is not a "bill for raising revenue" for purposes of Article V, Section 33—indeed, this is presumably why the Legislature engaged in such contortions in the first place. *Contra Fent v. Fallin*, 2014 OK 105, ¶¶ 9-13 (noting that "[w]ords used in a constitutional provision and an accompanying ballot title are to be construed in a way most familiar to ordinary people who voted on the measure," and "[w]ords which do not of themselves denote that they are used in a technical sense, are to have their obvious meaning," and that the "plain and popular meaning" of the 1992 amendments to Article V, Section 33 "was expressed in the public theme and message of the proponents of this amendment: 'No New Taxes Without A Vote Of The People.'").

Similarly problematic is the Government's assertion that, under *Leveridge*, 1956 OK 77, and *Ali v. Fallin*, 2017 OK 39,[7] any bill that can be characterized as reducing "tax

[7] These cases are discussed in detail in Petitioners' opening brief (at 7-9). The Government also places much emphasis on *Cornelius v. State*, 1914 OK 222, ¶ 5, 140 P. 1187, describing

expenditures," Resp. at 8, or increasing "tax equity," Resp. at 9, does not count as a "levy" for purposes of Article V, Section 33. According to the Government, because HB2433 can be couched as "the reduction of a tax exemption," it is merely a "spending reduction" bill, no different from one that eliminates a government program or makes a refundable tax credit non-refundable. Resp. at 8-9. But, of course, there is an *enormous* difference. HB2433 imposes a new 1.25% sales tax upon purchases not previously so taxed, taking additional money out of the pockets of Oklahomans and directing that money towards the state: it does not merely reduce the amount of already collected funds subsequently *expended*. And this difference is crucial for purposes of Article V, Section 33, which was designed to prevent the Legislature from '"rais[ing]' or increas[ing] the tax burden" without adequate debate and substantial public approval. *Fent v. Fallin*, 2014 OK 105, ¶ 17.

Even if imposing a new 1.25% sales tax could somehow be characterized as merely eliminating a "tax expenditure," moreover, there is no legal support for the Government's additional assertion that any revenue bill it can so characterize is automatically freed from the strictures of Article V, Section 33. This Court has certainly never suggested such a "tax expenditure" exception. And although the Government cites numerous federal cases likening tax credits, deductions, and exemptions to "a form of government spending" in First

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the act at issue there in a way that suggests it is like the excise tax here: "[u]nlike other forms of property, mortgages were exempt from ad valorem taxation, so the challenged bill subjected mortgages to a separate tax." Resp. at 6. But this description is misleading. The bill at issue in *Cornelius* actually *created* the ad valorem tax exemption in the first place—*that* was the bill's main purpose. After creating this substantial tax exemption, it also imposed a small mortgage recording fee of 50 cents for every $100 secured. The Court did *not* hold that the bill was outside the scope of Art. V, § 33 because it "reduced" the effect of a "tax exemption" or improved "tax equity." Rather, it held only that this recording fee did not itself convert the act into a "revenue bill" for purposes of Article V, § 33, "for the reason that the revenue to be derived therefrom is merely an incident to the main object of the bill [the mortgage exemption], and that *its general purpose was not that of raising revenue*." *Id.* ¶ 5 (emphasis added); *see also id.* ¶¶ 6-10 (quoting from cases in other states that similarly held "bills for other purposes, which may incidentally create revenue," are not "revenue bills").

Amendment and certain other contexts, it cannot point to a single federal case where such items have been held exempt from the constitutional provision governing federal revenue bills (U.S. Const. Art. I, § 7), merely because they involve an alleged "tax expenditure."[8]

This is for good reason. According to the Oklahoma Tax Commission's most recent Tax Expenditures Report,[9] tax credits, exemptions, deductions, and other such "tax expenditures" currently "cost" the state well over **$10 billion** in annual revenue—an amount nearly ***twice the size of the current state budget***. And this figure includes only those "tax expenditures" actually identified by the Commission: the purported "tax expenditure" at issue here, the Motor Vehicle Excise Tax rate, is *not even listed in its Report.*[10] Such an exception, taken to its logical end, would completely defeat the purpose of Article V, Section 33. *See Fent v. Fallin*, 2014 OK 105, ¶¶ 9-13.

And the proposed blanket exception for "tax equity bills," Resp. at 9, has even more potential to swallow the rule. With an even minimally creative Attorney General, nearly any bill for raising revenue could be cast as a "tax equity measure." *Id.* For example: in addition to the generally applicable state and local sales taxes, Oklahoma law currently imposes a

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[8] The Government does cite one case from Oregon and one from an intermediate court in Louisiana, which it argues support its "tax expenditure" theory. *See City of Seattle v. Dep't of Revenue*, 357 P.3d 979, 987 (Or. 2015); *Louisiana Chem. Ass'n v. State*, 217 So. 3d 455, 462-63 (La. Ct. App. 2017).In the Oregon case, however, the state—citing substantial legislative history, including prior bill drafts and Committee testimony—had credibly urged that "the purpose underlying [the bill] was to level the playing field between" out-of-state and in-state entities, not to raise the projected $600,000 in additional annual revenue. And the Louisiana case is entirely inapposite: there, the court held that a "suspensive resolution" temporarily suspending a tax exemption was not a "bill" at all, and thus was not subject to constitutional provisions governing "bills" for raising revenue.

[9] *See* Reply App. Tab 12. In prior cases, including *Ali v. Fallin*, the Government has used this Report to define the term "tax expenditures." *See* Reply App. Tab 13 at 2 n.2; *id.* at 7 & n.28. It did not reference the Report in this case, however—presumably because the Report does not even recognize the provisions at issue here (the Motor Vehicle Excise Tax and its "in lieu of" provision) as a "tax expenditure."

[10] Reply App. Tab 12.

gross-receipts tax on alcoholic beverages in the amount of 13.5%. 37 O.S. § 576. Non-alcoholic beverages, food, and indeed all other items are "exempt" from this tax. Under the Government's "tax equity" theory, therefore, a bare majority of the Legislature could increase the statewide sales tax up to 17.75%—and raise millions or even billions of dollars in revenue—simply by imposing a "gross-receipts tax" on other items, and then portraying it as a "tax equalization or tax equity measure." Resp. at 9.

In any event, HB2433 is in no sense a "tax equity measure." The Government provides no evidence whatsoever to suggest that promoting "tax equity"—as opposed to simply increasing revenue—was in fact its purpose. *Cf., e.g.*, *Leveridge*, 1956 OK 77, ¶¶ 3-8 (discussing the legislative history of the bill at issue to make clear its purpose to close an unintended but acknowledged tax loophole). To the contrary: as explained in detail in the opening brief, the bill's proponents made it very clear that the 1.25% tax was imposed solely for the purpose of raising the millions of dollars needed to fill the budget hole.

Indeed, HB2433 does not even have the *effect* of "tax equalization" in many instances. While imposing an additional 1.25% tax on the sale of motor vehicles results in a cumulative tax rate equal to the 4.5% sales tax in most cases, for some motor vehicles, such as ATVs, utility vehicles, and motorcycles *already* taxed at a 4.5% rate, *see* 68 O.S. § 2103(A)(1), HB2433 has the effect of imposing a cumulative rate that is *higher* than the generally applicable sales tax. For other vehicles, HB2433 has the opposite effect: because it does not eliminate the "in lieu of" provision for vehicles registered under 47 O.S. § 1120, *see* 68 O.S. § 2103(B), or the numerous exemptions set forth in 21 O.S. § 2105, certain vehicles in the state will now be taxed at a *lower rate* than others. HB2433 does *not* apply the new 1.25% sales tax to the various other items currently subject to a 3.25% excise tax in lieu of sales tax - e.g., aircraft sales, aircraft leases, and other leases. *See* HB2433 § 1; 68 O.S.

1355(4), (6), (9), (10). And HB2433 *specifically exempts* motor vehicles from local sales and use taxes—making motor vehicles the only items, to OADA's knowledge, subject to the state sales tax but specially exempted from local taxes by state law.

III. The Court May Consider the Bill's Context When Determining Its Purpose

Finally, the Government asks the Court to disregard the plethora of contemporaneous statements from HB2433's proponents,[11] expressly confirming that the purpose of the bill was to raise revenue. Resp. at 12-15. But the cases it cites were decided before Oklahoma began recording Committee and Floor debates, and thus generally involved *testimony* of legislators *post-enactment*. *Cf., e.g., Bruesewitz v. Wyeth LLC*, 562 U.S. 223, 242 (2011) (distinguishing between "[r]eal (pre-enactment) legislative history," which can be persuasive, and "[p]ost-enactment legislative history," which is "a contradiction in terms" and "not a legitimate tool of statutory interpretation"). Here, however, the legislators' statements are quoted directly from publicly available transcripts of the debates themselves. Such information can serve as "compelling evidence of legislative intent." 2A Singer & Singer, *Sutherland Statutory Constr.* § 48:13 (7th ed. 2016). And this Court has long recognized that "language indicating legislative intent informs and assists a court with determining what a legislature is attempting to accomplish by legislation." *Torres v. Seaboard Foods, LLC*, 2016 OK 20, ¶ 21, 373 P.3d 1057 (selectively quoted by Respondent at 14).

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[11] As the Government points out, certain statements quoted in Petitioners' brief—particularly those pointing out that this was a revenue-raising bill improperly being introduced in the last five days of the session—were made by members who ultimately voted against the bill. But the statements regarding the *purpose* of the bill—such as, e.g., "[t]his adds a 1.25% levy on vehicles," because "we had to comply with our constitutional duty to pass a budget"—come from its primary proponent, Majority Floor Leader Jon Echols, who not only voted for the bill, but was also the one who ushered it through Committee and onto the floor. *See, e.g.*, App. Tab 4B [around 11:33 and 11:50 a.m.].

Moreover, unlike in the cases cited by the Government, where the proffered legislative history would have contradicted the "plain and unambiguous" language of a statute, in this case, the legislators' statements *confirm* what is already apparent on its face: HB2433 is a bill for raising revenue. The bill imposes a new 1.25% tax on the purchase of motor vehicles. Its Fiscal Impact Statement projects that it will raise $123 million in revenue for the state.[12] Its text originated from the Joint Committee on Appropriations and Budget, and its title—which the Government represents is one of the "only ... expressions of intent actually approved by the Constitutional process"[13]—is *"[a]n Act relating to revenue and taxation."*[14] HB2433 is codified in Title 68 ("Revenue and Taxation"), and it contains no legislative findings or provisions outlining a regulatory purpose for the law. Indeed, it is the *Government* that—with no support whatsoever[15]—wishes to look beyond the face of the statute and divine some sort of alternate "tax equalization" purpose. As the Oklahoman recently put it: "it's telling that Oklahoma lawmakers' strategy for defending these revenue measures in court relies, in part, on convincing judges that they shouldn't take seriously anything those same lawmakers say."[16]

CONCLUSION

Petitioners respectfully request that this Court assume original jurisdiction, declare HB2433 unconstitutional, and prohibit its enforcement.

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[12] App. Tab 8.

[13] *See* Resp. Br., Sup. Ct. No. 116102, at 20.

[14] App. Tab 6, 7.

[15] In a parallel case, the Government relies on substantial legislative history to support its claim that the purpose of the cigarette tax bill was to further public health, not to raise revenue. *See* Resp. Br., Sup. Ct. No. 116102, at 4-5, 19-20. Yet it does not (and cannot) point to such evidence here.

[16] Editorial, "In revenue lawsuits, Oklahoma lawmakers' words come back to haunt them," Oklahoman, July 3, 2017, *available at* http://newsok.com/in-revenue-lawsuits-oklahoma-lawmakers-words-come-back-to-haunt-them/article/5554826.

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CERTIFICATE OF SERVICE

I hereby certify that on this 31st day of July, 2017, a true and correct copy of the above and foregoing was served by U.S. mail, postage prepaid, on the following:

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