

In the Mail

The writer of the following letter requested that his name be withheld for personal reasons. The letter is printed as an interesting and informative comment on Sooner Magazine's recent article concerning the trend toward ear-marking of state revenues and the effects upon the state general fund. The writer of this letter is a man well qualified to discuss state financial problems.

To the Editor:

In the main, all of us realize ear-marking is a mistake—mainly because the fluctuation of revenues received from a particular tax may supply much more money than is needed by the source receiving it, which makes for waste; and on the other hand, if the revenues fall short, it leaves them stranded. In other words, it never makes it possible for them to budget their needs with any degree of certainty or efficiency. Therefore, it would seem best that all tax revenues go into the general revenue fund and be appropriated therefrom in accordance with the particular needs of the department or institution.

But right there, you run into just what O.U. and other institutions have faced for years—of being compelled to plead with the legislature biennially for enough funds to barely exist on, with apparently no hopes of ever receiving the appropriations they feel they need if the institution is to grow and develop. So one's view of earmarking depends largely on whether you are the beneficiary of one of the earmarked funds or not.

If and when Oklahoma decides and determines upon which higher educational institutions it wishes to continue to operate and support, it would seem desirable to levy, by constitutional amendment, an ear-marked millage ad valorem levy for their support, from which source they would know in advance that they would receive a certain amount of financial support, and with which the legislature could not tamper, and would thus be freed of having to play politics constantly in an endeavor to lobby thru the legislature their appropriation needs. Many also feel that a similar ear-marked millage levy will have to be eventually adopted for the support of common schools. Surely the legislature would rejoice to have these two perplexing problems thus solved and out of their laps.

Many of us have heard the wish expressed these many years, that O.U. and other state colleges would eventually be allocated a definite millage levy, so they could adjust their salary and maintenance schedules upon a sound basis, and not have to raise and lower each two years in accordance with an appropriation made arbitrarily low or high. So, after all, isn't an ear-marked levy of this sort about the only hope of permanent solution of O.U.'s problem? So again I say, ear-marking isn't so bad, if your favorite institution is receiving a part of the ear-marked funds.

The last legislature ear-marked two tax measures to be used entirely for the relief of the poor and needy. These revenues will probably not exceed \$2,000,000, which, compared with the \$3,000,000 annual relief appropriation of the preceding biennium results in a saving (in appropriations) to the state of \$1,000,000 annually, so it can hardly be said that ear-marking in this instance was not justified.

In voting old-age pensions, the people by their own vote ear-marked sales tax for relief purposes. If pension money had to be appropriated from general revenues, demands for pension appropriations would probably far exceed the total of all revenues. So again, can ear-marking in this instance be condemned?

Only the users of highways now pay gasoline tax (gasoline for aviation, stationary engines, etc. now being exempt) and therefore, all logic and fairness requires that gasoline tax should be ear-marked and used only for highway construction and maintenance. If highways are receiving too

much thereby, then the present 4c gasoline tax should be reduced to 3c or even less, rather than divert the excess to some other use. It just doesn't appeal to one as being fair, that because it is expedient and easy to collect a tax on a gallon of gas which I buy, that any portion of that tax should be used to support the institutions and departments of state government. Because why should I, because I drive on the highways and use gasoline, be singled out to be taxed to support state institutions and departments, when thousands of our citizens buy little or no gasoline. Many own no cars, or drive very little, and pay little or no gasoline tax, and yet, their obligation to pay taxes to support state institutions and departments is as great as mine. Many of us feel the big mistake was made in 1933, when the people, by their own vote, abolished the 3½ mill ad valorem levy which went to the state to help support state institutions. Today property or business owners pay not one cent of ad valorem tax upon that property or business to support O.U. and other state institutions. Many feel this should be restored and probably increased to meet the financial problem now facing Oklahoma—of having insufficient state revenues to meet the very minimum of state needs.

When a solution is found for financing common schools, then the ear-marking should be taken off the beer tax.

One opposed to ear-marking might argue, "Well, so long as O.U. has to rely on general revenue appropriations, then take off the earmarkings from sales tax (for pensions); gasoline tax (for highways); and beer tax (for schools); and let them all receive their appropriations from the general revenue funds as we do." But before we definitely decide that that would be better than our present situation, let us just analyze how much success O.U. would have competing with a "pension block" or a "highway block" in the legislature. Surely past experience with the "common school block" should convince us this would be a losing game.

In conclusion, if we can find a permanent source of revenue for schools—both common schools and colleges—even if they be ear-marked, and can get these hot potatoes out of legislative laps, we will have advanced a long way toward solving our most pressing problems—and the legislators themselves will be made happy. So before we commit ourselves as unalterably opposed to ear-marking tax revenues, we had better know more definitely just what solution we have in mind for O.U.'s financial problem. We might possibly want to use that method ourselves.

SOONER ALUMNUS

To the Alumni Secretary:

Boh Makovsky has asked me as chairman of the Payne County O.U. Alumni to acknowledge receipt of the mighty fine letter which the Alumni Association sent him on his twenty-fifth anniversary. He received so many letters of congratulation that it is impossible for him to answer all of them, and he asked me to convey his appreciation to your office the next time I wrote you. Since having been associated with Boh here in Stillwater for the past 16 years, I realize how deeply he appreciated the expressions from the O.U. Alumni.

As an O.U. Alumnus, I can express to my former fellow students and the alumni that Boh is a real fellow, that he does enjoy the companionship and the fellowship he has had on his visits to O. U. Boh had a warm and affectionate feeling for the University of Oklahoma, which comes next to the Aggie school, which of course is his preference, but he is truly an Oklahoman.

From now on let us try to educate the citizens of Oklahoma to acknowledge that Oklahoma is their home, regardless of whether they were formerly from Kansas, Missouri, or Arkansas, because if they live in Oklahoma, Oklahoma is their

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home. By the way, Ted, why don't you visit Stillwater on your "Riding the Sooner Range?"

With kind personal regards and wishes for a Merry Christmas and a Happy New Year to you and yours, all O.U. students and alumni, I am

GEORGE R. TAYLOR, '22EX
Stillwater

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To the Alumni Secretary:

A couple of nights ago I had the privilege of seeing Bruce Drake's fine O.U. basketball team beat Fordham in New York City. I enjoyed very much renewing acquaintance with Bruce and meeting the boys on the team, all of which brought back many fond memories of my Alma Mater and which also reminded me of my negligence in losing contact with the Alumni Association. The enclosed check for \$5.00 is intended as a year's membership in the Alumni Association, and if the amount is not correct, please notify me. I will be looking forward to receiving the *Sooner Magazine*.

A brief summary of my doings since leaving Oklahoma includes: assistant professor of pharmaceutical chemistry, and assistant line coach in football at George Washington University, Washington, D.C., from 1932 until 1937.

Attended summer session at the University of Michigan, '32, '33, '34, and obtained a M.S. degree in pharmaceutical chemistry in '35.

Attended evening classes in the Law School at George Washington University, Washington, D. C., '33, '34, '35, '36, and obtained my LL.B. degree in 1937—major in patent law.

Became a member of the District of Columbia Bar and a registered patent attorney, 1937.

I combined my training in chemistry and law and am now a patent attorney with American Cyanamid Company Research Laboratories in Stratford, Connecticut.

JOHN W. LEE, '30
Stratford, Connecticut

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To the Alumni Secretary:

Just to keep your records straight, the address in the heading above is my present one, changed from my old home address of 116 King Street, Ogdensburg, New York. I've just landed a position as a laboratory assistant at the Corning Glass Works here in Corning.

It's a funny thing about O.U. alumni—they always make themselves felt everywhere. For instance, I found that my fellow roomer at this address, an M.I.T. grad also in the laboratory here, is a second cousin of John Gifford of Westdale, New York, who taught geology and worked on his M.S. at Oklahoma in 1937-38. I don't believe he ever received his degree, but he taught plenty of geology.

I see that I have an alumni council chairman only 42 miles away, in Ithaca. It's Cecil W. Armstrong, whom I hope to write to soon. Of course, there are quite a few students and alumni near here in the oil districts of western New York and Pennsylvania. I recently heard from Gerald Ocker, '39ms, in Venango, Pennsylvania. He's at Talon Company, I believe.

I fully intended to see the O.U.-Fordham game, especially after the swell invitation letter sent from Ned Irish's office. But landing this job prevented. We sure won anyhow. Incidentally, a fellow-worker I found to be a Temple alumnus, and did we have words pro-and-con over *that* game! It was a tough loss.

I surely do enjoy *Sooner Magazine*. I hope I never forget to renew my subscription.

CHARLES J. PARKER, '39MS
Corning, New York

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To the Alumni Secretary:

I am writing you to have my address changed on your mailing list for the *Sooner Magazine*. My address as it now stands is 206 Wisconsin Avenue, Baytown, Texas. I wish to have it changed to Box 536, Baytown, Texas.

I have just received the January issue. It's fine! Keep up the good work.

CECIL PHILLIPS, JR., '39ENG
Baytown, Texas

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Independent Organization of Alumni and Former Students

Offices in the Memorial Union Building, Norman

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