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## Assessment and levy of taxes on personal property on Indian reservations in Oklahoma.

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ASSESSMENT AND LEVY OF TAXES ON PERSONAL PROPERTY ON INDIAN RESERVATIONS IN OKLAHOMA.

MARCH 26, 1896.—Laid on the table and ordered to be printed.

Mr. PENDLETON, from the Committee on Indian Affairs, submitted the following

ADVERSE REPORT:

[To accompany H. R. 2298.]

The Committee on Indian Affairs, to whom was referred House bill 2298, "A bill legalizing the assessment and levy of taxes on personal property on the Indian reservations in Oklahoma, and for other purposes," have carefully investigated the same and recommend that it do not pass for the following reasons, to wit:

The law of Oklahoma which it is proposed to legalize would tax the property of the Indians in violation of treaty obligations; it would also tax the personal property of citizens of the United States and would interfere with the power which the Government has under the Constitution and treaties to regulate commerce with the Indian tribes.

It would in some instances result in double taxation, as cattle from Texas are assessed if in the State on January 1, and then if carried to Oklahoma and found on the reservation on May 1 they would again be taxed. Finally, the power asked by the Territory of Oklahoma is unnecessary, as a great portion of the reservations located there have been broken up, and in a few years will all be brought under the authority of the local government in a just and orderly way.

