

ENGROSSED SENATE AMENDMENTS  
TO  
ENGROSSED HOUSE BILL NO. 1103

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KEY, KINNAMON, KOUBA, LARASON,  
LEIST, LESTER, LITTLEFIELD, LUCAS,  
MADDOX (Jim), MADDOX (Elmer),  
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MONSON, NIEMI, PAULK, PELTIER,  
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WORTHEN and YORK

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68

O.S. 1981, SECTION 2358, AS LAST AMENDED BY SECTION  
12, OF ENROLLED SENATE BILL NO. 1 OF THE 1ST  
EXTRAORDINARY SESSION OF THE 43RD OKLAHOMA  
LEGISLATURE, WHICH RELATES TO THE OKLAHOMA INCOME  
TAX ACT; PROVIDING CERTAIN ADDITIONAL PERSONAL  
EXEMPTION FOR CERTAIN PERSONS DEPLOYED IN ACTIVE  
SERVICE DURING A TIME OF WAR OR CONFLICT; AND  
DECLARING AN EMERGENCY.

AUTHORS: Add the following Senate Authors: HERBERT (Principal),  
ROBERTS, ROBINSON, WILKERSON and KERR

AMENDMENT NO. 1. Page 1, line 27 1/2, insert new Sections 1 and 2  
to read

"SECTION 1. AMENDATORY 11 O.S. 1981, Section 23-108, is  
amended to read as follows:

Section 23-108. A. A municipality may provide hospital and  
medical benefits, accident, health, and life insurance, or any of  
the aforesaid, ~~in~~ through any company authorized to do business in  
Oklahoma, for any or all of its officers or employees and their  
dependents, whether said officers or employees are engaged in a  
governmental or nongovernmental function of the municipality. A  
municipality may also provide such benefits when an officer or  
employee is ordered by proper authority to active duty in the  
National Guard or Reserve Corps of the Armed Forces of the United  
States. The municipality may pay a portion or all of said premiums  
from any municipal general funds, and may deduct from the wages or  
salary of any such officer or employee, upon written authority  
signed by the officer or employee, amounts for the payment of all or  
any portion of the monthly premium for same.

B. Public and private educational institutions of the state not  
supported by any state appropriated funds may purchase annuity  
contracts for any of their full-time officers and employees from any  
insurance company organized and operated without profit to any  
private shareholder or individual exclusively for the purpose of  
aiding and strengthening educational institutions, whether or not  
such company be authorized to do business in Oklahoma.

SECTION 2. AMENDATORY 44 O.S. 1981, Section 209, as  
amended by Section 1, Chapter 31, O.S.L. 1988 (44 O.S. Supp. 1990,  
Section 209), is amended to read as follows:

Section 209. All officers and employees of the state, or a  
subdivision thereof, or a municipality therein, who are members of  
the National Guard, shall, when ordered by proper authority to

active service, be entitled to a leave of absence from such civil employment for the period of such active service, without loss of status or efficiency rating, ~~and without loss of pay during the first twenty (20) calendar days of such leave of absence during any federal fiscal year. Neither the state, nor a subdivision thereof nor a municipality therein, shall be required to pay an officer or employee for more than twenty (20) calendar days of such leave of absence in any twelve-month period.~~ During the first twenty (20) calendar days of such leave of absence in any federal fiscal year, the officer or employee shall receive his full regular pay from the state, subdivision or municipality. During the remainder of such leave of absence in any federal fiscal year, the state, subdivision, or municipality may elect to pay the officer or employee an amount equal to the difference between his full regular pay from the state, subdivision or municipality and his National Guard pay.

The Office of Personnel Management shall promulgate rules as necessary to implement the provisions of this section that relate to state employees."

and renumber subsequent sections

AMENDMENT NO. 2. Page 1, line 27 1/2, add a new Section 3 to read

"SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2352.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

The Tax Commission shall report annually to the legislature, statistics on income and deductions, summarizing the totals of claims and exemptions included on personal income tax returns filed with the Commission."

and renumber subsequent sections

AMENDMENT NO. 3. Page 2, Section 1, line 10, after the period insert the following language

"Provided, however, the provisions of this paragraph shall not apply to any interest income on obligations issued on or after July

1, 1991, by or on behalf of the State of Oklahoma or any political subdivision thereof and which are exempt from taxation under the provisions of the Internal Revenue Code, except interest income on obligations issued on behalf of any organization which is exempt from taxation pursuant to the provisions of Section 501 (c) (3) of the Internal Revenue Code."

AMENDMENT NO. 4. Page 17, line 22 1/2, insert new Sections 5, 6 and 7 to read

"SECTION 5. AMENDATORY Section 2, Chapter 322, O.S.L. 1990 (68 O.S. Supp. 1990, Section 3005.1), is amended to read as follows:

Section 3005.1 A. A county excise board is hereby created for each county in the state, to be composed of three (3) the members of the county board of equalization as created in Section 2861 of this title. ~~One member shall be appointed by the Oklahoma Tax Commission, one member shall be appointed by the district judge or a majority of the district judges in all judicial districts where more than one district judge is elected, and one member shall be appointed by the board of county commissioners, and their tenure of office shall be coterminous with that of the county commissioners. No member of the county excise board may serve as a member of a county board of equalization during the tenure of office as county excise board member. The county clerk shall serve as secretary and clerk of said board without additional compensation. Provided, however, that no person shall be appointed to membership on said county excise board who is not a freeholder of the county where he is to serve and who is or has been at any time during the two (2) years preceding his appointment an elected officer of the state, county, school district or municipal subdivision. Provided, that at least one member of the county excise board may live in the county seat of the county. Not more than one member shall live in any one county commissioner's district. Provided further, that if there is~~

~~a conflict or dispute as to the membership, the eligibility of any appointee for membership, the priority of an appointment or appointments, one as opposed to another, or the right of any appointee to serve in any county commissioner's district, then, such conflict or dispute shall be resolved by a determination and order of the Oklahoma Tax Commission.~~

B. It shall be unlawful for any member of the county excise board to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county excise board to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before his own board in any manner, or to use his position as a board member to further his own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county excise board in any matter coming before the board.

C. The members of said boards in all counties having an assessed valuation of Fifty Million Dollars (\$50,000,000.00) or more shall receive reimbursement for expenses at the rate of Twenty-five Dollars (\$25.00) per day in addition to compensation for their services at the rate of Twenty-five Dollars (\$25.00) per day. Members of boards in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, said amount to be established by the boards. All reimbursement for expenses in addition to compensation, upon certificates of the county clerk, shall be paid in like manner as the salaries of other county officials are paid. In addition, the members of said boards residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting

of said board for each session attended at the rate provided for other county officers. The members of said boards shall be also reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

The total number of days in each year for which the members of said board may be paid shall be as follows:

In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed sixty-five (65) days;

In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00) and not more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed one hundred (100) days;

In counties having an assessed valuation of more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred fifty (250) days.

D. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

~~E. The positions held by all persons holding office as a county excise board member as of January 1, 1992, shall become vacant upon January 1, 1992. Appointments to fill the vacancies shall be made as provided by this section.~~

"SECTION 6. AMENDATORY 72 O.S. 1981, Section 48, as amended by Section 2, Chapter 31, O.S.L. 1988 (72 O.S. Supp. 1990, Section 48), is amended to read as follows:

Section 48. All officers and employees of the state, or a subdivision thereof, or a municipality therein, who are members, either officers or enlisted men of the Reserve Corps of the Army, the Navy, the Marine Corps, the Coast Guard, the Woman's Auxiliary Corps, or any other component of the Armed Forces of the United States, shall, when ordered by the proper authority to active duty or service, be entitled to a leave of absence from such civil employment for the period of such active service without loss of status or efficiency rating ~~and without loss of pay during the first twenty (20) calendar days of such leave of absence during any federal fiscal year. Neither the state, nor a subdivision thereof nor a municipality therein, shall be required to pay an officer or employee for more than twenty (20) calendar days of such leave of absence in any twelve-month period.~~ During the first twenty (20) calendar days of such leave of absence in any federal fiscal year, the officer or employee shall receive his full regular pay from the state, subdivision or municipality. During the remainder of such leave of absence in any federal fiscal year, the state, subdivision, or municipality may elect to pay the officer or employee an amount equal to the difference between his full regular pay from the state, subdivision or municipality and his military pay.

The Office of Personnel Management shall promulgate rules as necessary to implement the provisions of this section that relate to state employees.

SECTION 7. Section 5 of this act shall become effective January 1, 1992."

and renumber subsequent section

AMENDMENT NO. 5. Page 14, Section 1, line 8, after the word "who" and before the word "deployed" delete the word "is" and insert the words

"was, at any time during such taxable year,"

AMENDMENT NO. 6. Page 1, lines 20 through 24, strike the title to read

"[ CITIES AND TOWNS - MILITIA - REVENUE AND TAXATION -  
SOLDIERS AND SAILORS - AMENDING 11 O.S., SECTION 23-108,  
44 O.S., SECTION 209, 68 O.S. SECTIONS 2358 AND 3005.1  
AND 72 O.S., SECTION 48 - OKLAHOMA INCOME TAX ACT -  
EMERGENCY ]"

Passed the Senate the 16th day of April, 1991.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of  
\_\_\_\_\_, 1991.

Speaker of the House of  
Representatives