

and

Rhodes of the House

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2861, which relates to county boards of equalization; specifying additional qualification for membership of board; providing exception; deleting obsolete language; clarifying certain date; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2861, is amended to read as follows:

Section 2861. A. A county board of equalization is hereby created for each county in the state. Said board shall consist of three (3) members.

B. Members of the county board of equalization shall be appointed as follows:

1. One member shall be appointed by the Oklahoma Tax Commission;

2. One member shall be appointed by the board of county commissioners; and

3. 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.

C. The tenure of office of each county board of equalization member shall be coterminous with that of the first county commissioner's commissioner district and the third county commissioner district.

D. The qualifications of the members of the county board of equalization shall be as follows:

1. The member must be a qualified elector and resident of the county;

2. The member may not hold an elected office of the state, county, school district or municipal subdivision; ~~and~~

3. The member may not file for any elected office of the state, county, school district or municipal subdivision without first resigning from the county board of equalization; and

4. Not more than one member shall live in any one county commissioner's district; provided, any member serving on the effective date of this act may continue to serve until completion of the member's tenure of office pursuant to the provisions of subsection C of this section notwithstanding the provisions of this paragraph.

E. The county clerk shall serve as secretary and clerk of said board without additional compensation.

F. ~~Until January 1, 1992, there is also created for each county in the state an excise board to be composed of the members of the equalization board. The county clerk shall serve as the secretary and clerk of said excise board without additional compensation.~~

~~G.~~ 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.

~~H.~~ ~~Until January 1, 1992, 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.~~

~~I.~~ G. It shall be unlawful for any member of the county board of equalization 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 board of equalization 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~~ the board in any manner, or to use ~~his~~ the position as a board member to further ~~his~~ the member's own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county board of equalization in any matter coming before the board.

~~J.~~ H. 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.

~~K.~~ I. Any action taken by a county excise board after August 24, 1989, and before ~~the effective date of this section~~ May 30, 1990, are hereby declared to be official actions of a duly constituted county excise board.

SECTION 2. This act shall become effective July 1, 1995.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.