

ENROLLED SENATE
BILL NO. 814

By: Capps and Helton of the
Senate

and

Benson of the House

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 2862 and 3005.1, as last amended by Sections 1 and 2, Chapter 187, O.S.L. 1999 (68 O.S. Supp. 1999, Sections 2862 and 3005.1), which relate to county equalization and excise boards; providing that members of county equalization and excise boards residing outside county seat be reimbursed for mileage to board meetings; providing that members of county equalization and excise boards be reimbursed for mileage for necessary travel in performance of official duties; specifying reimbursement rate; 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 2862, as last amended by Section 1, Chapter 187, O.S.L. 1999 (68 O.S. Supp. 1999, Section 2862), is amended to read as follows:

Section 2862. A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law.

C. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars (\$75.00) per day. The members of county boards of equalization in all other counties may receive as

compensation an amount not to exceed Fifty Dollars (\$50.00) per day, such amount to be established by the boards.

D. In addition to the amounts specified in subsection C of this section, members of county boards of equalization 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 the board for each session attended at the rate provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

E. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;

2. 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 forty-five (45) days; and

3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 3005.1, as last amended by Section 2, Chapter 187, O.S.L. 1999 (68 O.S. Supp. 1999, 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 the members of the county board of equalization as created in Section 2861 of this title. The county clerk shall serve as secretary and clerk of said board without additional compensation.

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~~ such board in any manner, or to use his or her position as a board member to further his or her 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 county excise boards in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars (\$75.00) per day. The members of county excise 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.

In addition, the members of county excise 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 the board for each session attended at the rate provided for other county officers. The members of county excise 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.

SECTION 3. This act shall become effective July 1, 2000.

SECTION 4. 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.

Passed the Senate the 28th day of February, 2000.

President of the Senate

Passed the House of Representatives the 11th day of April, 2000.

Speaker of the House of
Representatives