

OKLAHOMA HOUSE OF REPRESENTATIVES
COMMITTEE REPORT

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JOINT COMMITTEE ON APPROPRIATIONS AND BUDGET

HB3217

By: Sears et al of the House
Jolley et al of the Senate

Title: Revenue and taxation; computer-assisted mass appraisal;
documentary stamps; fees; effective date; emergency.

Coauthored By:

Recommendation: **DO PASS**

Amendments:



Chr.
Representative Earl Sears

YEAS: 17

Bennett, Casey, Coody (A), Cox, Johnson, Martin, McCullough, McDaniel (R), Nelson, Ortega, Osborn, Ownbey, Peterson, Russ, Sanders, Sears, Wright

NAYS: 8

Brown, Hoskin, Inman, McDaniel (J), McPeak, Morrissette, Rousselot, Sherrer

CONSTITUTIONAL PRIVILEGE: 0

OKLAHOMA STATE SENATE
JOINT
COMMITTEE REPORT

May 20, 2016

JOINT COMMITTEE ON APPROPRIATIONS AND BUDGET

HB 3217

By: Sears of the House and Jolley and Treat of the Senate

Title: Revenue and taxation; computer-assisted mass appraisal; documentary stamps; fees; effective date; emergency.

Recommendation: **DO PASS**

Aye: Allen, Anderson, Barrington, Bass, Bice, Brooks, Brown, Crain, David, Dossett, Fields, Floyd, Ford, Fry, Halligan, Holt, Jech, Justice, Loveless, Matthews, Newberry, Quinn, Sharp, Silk, Simpson, Smalley, Sparks, Stanislawski, Sykes, Thompson, Wyrick, Yen, Treat, Bingman

Nay: Brecheen, Dahm, Griffin

Pass:

Senator Clark Jolley, Chair

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 HOUSE BILL 3217

By: Sears and Casey of the
House

4 and

5 Jolley and Treat of the
6 Senate

7
8
9 AS INTRODUCED

10 An Act relating to computer assisted mass appraisal
11 funding; amending 68 O.S. 2011, Sections 2816 and
12 2947, which relate to the Ad Valorem Tax Code;
13 modifying provisions related to certain required
14 credits; modifying source of payment for duties
15 imposed on Center for Local Government Technology;
16 providing for apportionment of revenues to the Office
17 of the State Auditor and Inspector; imposing duties
18 on Center for Local Government Technology with
19 respect to computer assisted mass appraisal;
20 transferring certain powers, duties,
21 responsibilities, property, assets, liabilities, fund
22 balances, encumbrances and obligations; providing for
23 transfer of funds from the Computer-Assisted Mass
24 Appraisal Implementation Revolving Fund; amending 68
O.S. 2011, Sections 3201, 3202, 3203, 3204, 3205 and
3206, which relate to documentary stamps; modifying
terminology; modifying rate imposed for purchase of
documentary stamps; modifying apportionment
provisions; creating County Government Modernization
Revolving Fund; providing for apportionment of monies
into fund; providing for expenditures; describing
purpose of expenditures; providing for distribution
of funds by the Office of the State Auditor and
Inspector; providing for reserve account within the
County Government Modernization Revolving Fund;
prescribing maximum balance for reserve account;
providing for contingent use of reserve amounts;
providing for transfer of funds in excess of maximum

1 reserve account balance to the General Revenue Fund;
2 providing for codification; providing an effective
3 date; and declaring an emergency.

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

5 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2816, is
6 amended to read as follows:

7 Section 2816. A. The Director of the Ad Valorem Division of
8 the Oklahoma Tax Commission, the first deputy within such division,
9 all field analysts or equalization and assessment analysts within
10 such division, each elected county assessor assuming office on or
11 after January 1, 1991, all first deputies within such assessors'
12 offices and all personnel involved in the actual appraisal of real
13 property shall be required to achieve educational accreditation as
14 prescribed by this section. Such accreditation shall be achieved
15 within the time prescribed. Failure to achieve such accreditation
16 shall result in forfeiture of office or termination of employment.
17 A vacancy in a public office created for failure to achieve such
18 accreditation shall be filled in the manner provided by law.

19 B. Accreditation for persons designated in subsection A of this
20 section shall consist of initial accreditation and advanced
21 accreditation as follows:

22 1. Within one (1) year from the date an assessor is elected to
23 office, the assessor shall be required to successfully complete
24 initial accreditation. If the assessor does not successfully

1 complete testing or some part of the requirement, initial
2 accreditation shall be completed within eighteen (18) months from
3 the date of the assessor's election to office. Initial
4 accreditation shall consist of successful completion of two (2)
5 academic units. The first academic unit shall consist of basic ad
6 valorem taxation law, legal responsibilities of the assessor's
7 office, the role of the county assessor, valuation requirements and
8 assessment administration. The second academic unit shall consist
9 of basic appraisal and assessment processes.

10 2. Within one (1) year from the completion date of initial
11 accreditation, the assessor shall be required to successfully
12 complete advanced accreditation. If the assessor does not
13 successfully complete advanced accreditation testing or some part of
14 the requirement, advanced accreditation shall be completed by July
15 1, 1995, for persons holding office on May 27, 1993, or for persons
16 assuming office after May 27, 1993, within eighteen (18) months from
17 the date initial accreditation is completed. Advanced accreditation
18 shall consist of successful completion of ~~four (4)~~ five (5) academic
19 units. Each unit shall consist of one of the following topics:

- 20 a. appraisal procedures,
- 21 b. valuation of personal property,
- 22 c. valuation of agricultural property, ~~and~~
- 23 d. mass appraisal procedures, and
- 24 e. cadastral mapping.

1 3. A county assessor's deputy not previously accredited
2 pursuant to paragraphs 1 and 2 of this subsection shall be subject
3 to the same requirements as the county assessor. Failure to
4 complete the accreditations within the times prescribed shall result
5 in dismissal of the deputy.

6 4. For any person required to achieve accreditation pursuant to
7 this section and for whom the period of time to complete the
8 accreditation is not otherwise prescribed, the accreditation shall
9 be completed within eighteen (18) months of January 1, 1991 or
10 within eighteen (18) months of the beginning date of employment if
11 such person is initially employed after January 1, 1991.

12 C. Each county assessor who has successfully completed advanced
13 accreditation shall thereafter be required to complete a continuing
14 education requirement of thirty (30) hours every three (3) years.
15 Failure to complete the continuing education requirement shall
16 result in forfeiture of any travel reimbursement until the
17 requirement is completed. Continuing education shall consist of
18 successful completion of academic units on changes in Oklahoma
19 Statutes affecting ad valorem taxation, real estate or appraisal,
20 valuation and appraisal methods, mass appraisal methods or other
21 topics appropriate to the improvement of county assessor's offices.
22 A deputy who has completed advanced accreditation as required by
23 this section shall be subject to the continuing education
24 requirement.

1 D. The Oklahoma State University Center for Local Government
2 Technology, in cooperation with the Oklahoma Tax Commission and the
3 County Assessors' Association, shall develop educational
4 requirements, curriculum materials, appropriate study resources and
5 examinations for an education program for accreditation purposes
6 established in this section. The Oklahoma State University Center
7 for Local Government Technology shall provide necessary classes,
8 seminars and materials in support of the accreditation requirements.
9 Nothing in this section shall be construed to prohibit use of the
10 International Association of Assessing Officers' course work, where
11 applicable, or any of its professional designations, as a substitute
12 for or supplement to the accreditation program requirements.

13 E. For purposes of the administration of the accreditation
14 requirements, the Oklahoma State University Center for Local
15 Government Technology shall be responsible for keeping an official
16 record as to the accreditation of individual county assessors and
17 deputies and others who are required to achieve accreditation. Such
18 record shall be the sole responsibility of Oklahoma State University
19 and shall be defined as an open record under Section 24A.1 et seq.
20 of Title 51 of the Oklahoma Statutes. The Oklahoma State University
21 Center for Local Government Technology shall be responsible for
22 forwarding only the pass/fail results of individual testing to the
23 Tax Commission. The Tax Commission shall issue the accreditations
24 to all persons who have so qualified. All expenses incurred in the

1 performance of the duties imposed upon the Oklahoma State University
2 Center for Local Government Technology shall be paid out of funds
3 deposited in the County Government Modernization Revolving Fund as
4 provided in Section 10 of this act, appropriated or otherwise made
5 available to the ~~Tax Commission~~ Office of the State Auditor and
6 Inspector or the university may charge a reasonable fee to defray
7 the cost of sponsoring the educational accreditation academic units
8 required by this section.

9 F. The Oklahoma State University Center for Local Government
10 Technology, in cooperation with the ~~Tax Commission,~~ the County
11 Assessors' Association and the County Treasurers' Association shall
12 provide computer software programs, support of software and hardware
13 including installation, maintenance, data management and training,
14 to counties currently using the services previously provided by the
15 State Auditor and Inspector. All expenses incurred in the
16 performance of the duties imposed upon the Oklahoma State University
17 Center for Local Government Technology shall be paid out of funds
18 deposited in the County Government Modernization Revolving Fund as
19 provided by Section 10 of this act, appropriated or otherwise made
20 available to the ~~Tax Commission~~ Office of the State Auditor and
21 Inspector, or the University may charge a reasonable fee to defray
22 the cost of sponsoring the County Computer Assistance Program
23 support services required by this section.

24

1 G. The Oklahoma State University Center for Local Government
2 Technology, by way of contractual agreement with the Board of
3 Equalization Subcommittee appointed by the Governor, shall provide
4 the administration, support, training and implementation of the
5 Oklahoma State University Center for Local Government Technology-
6 sponsored computer-assisted mass appraisal computer software system
7 to any county using the services provided by the Ad Valorem Division
8 of the Oklahoma Tax Commission and other counties upon request on
9 the effective date of this act, if such county elects to adopt the
10 Oklahoma State University Center for Local Government Technology-
11 sponsored program. All expenses incurred in the performance of the
12 duties imposed upon the Oklahoma State University Center for Local
13 Government Technology for the computer-assisted mass appraisal
14 program shall be paid out of funds deposited in the County
15 Government Modernization Revolving Fund as provided by Section 10 of
16 this act, appropriated or otherwise made available to the Office of
17 the State Auditor and Inspector through contractual agreement.

18 H. All powers, duties, responsibilities, property, assets,
19 liabilities, fund balances, encumbrances and obligations of the Ad
20 Valorem Division of the Oklahoma Tax Commission relating to the
21 computer-assisted mass appraisal system, referenced in subsection G
22 of this section, including but not limited to program management,
23 support and training, are hereby transferred to the Board of
24 Equalization Subcommittee and shall be made available to the

1 Oklahoma State University Center for Local Government Technology
2 upon agreement.

3 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2947, is
4 amended to read as follows:

5 Section 2947. A. There is hereby created in the State Treasury
6 a revolving fund for the Oklahoma Tax Commission, to be designated
7 the "Computer-Assisted Mass Appraisal Implementation Revolving
8 Fund". The fund shall be a continuing fund, not subject to fiscal
9 year limitations, and shall consist of appropriations made by the
10 Legislature. Monies appropriated to the fund shall be expended by
11 the Ad Valorem Division of the Oklahoma Tax Commission for the
12 purpose of implementing the visual inspection program and the
13 computer-assisted system of mass appraisal as required by law.

14 B. On the effective date of this act, all monies remaining in
15 the Computer-Assisted Mass Appraisal Implementation Revolving Fund
16 shall be transferred to the County Government Modernization
17 Revolving Fund created in Section 9 of this act.

18 SECTION 3. AMENDATORY 68 O.S. 2011, Section 3201, is
19 amended to read as follows:

20 Section 3201. A. A ~~tax~~ fee is hereby imposed on each deed,
21 instrument, or writing by which any lands, tenements, or other
22 realty sold shall be granted, assigned, transferred, or otherwise
23 conveyed to or vested in the purchaser or purchasers, or any other
24 person or persons, by his or their direction, when the consideration

1 or value of the interest or property conveyed, exclusive of the
2 value of any lien or encumbrance remaining thereon at the time of
3 sale, exceeds One Hundred Dollars (\$100.00). The ~~tax~~ fee shall be
4 prorated at the rate of ~~seventy-five cents (\$0.75)~~ One Dollar
5 (\$1.00) for each Five Hundred Dollars (\$500.00) of the consideration
6 or any fractional part thereof.

7 B. The ~~tax~~ fee is limited to conveyances of realty sold and
8 does not apply to other conveyances. The ~~tax~~ fee attaches at the
9 time the deed or other instrument of conveyance is executed and
10 delivered to the buyer, irrespective of the time when the sale is
11 made.

12 C. As used in this section:

13 1. "Sold" means a transfer of an interest for a valuable
14 consideration, which may involve money or anything of value; ~~and~~

15 2. "Deed" means any instrument or writing whereby realty is
16 assigned, transferred, or otherwise conveyed to, or vested in, the
17 purchaser or, at his direction, any other person; and

18 3. "Consideration" means the actual pecuniary value exchanged
19 or paid or to be exchanged or paid in the future, exclusive of
20 interest, whether in money or otherwise, for the transfer or
21 conveyance of an interest of realty, including any assumed
22 indebtedness.

23 SECTION 4. AMENDATORY 68 O.S. 2011, Section 3202, is
24 amended to read as follows:

1 Section 3202. The ~~tax~~ fee imposed by Section 3201 of this title
2 shall not apply to:

3 1. Deeds recorded prior to the effective date of Sections 3201
4 through 3206 of this title;

5 2. Deeds which secure a debt or other obligation;

6 3. Deeds which, without additional consideration, confirm,
7 correct, modify or supplement a deed previously recorded;

8 4. Deeds between husband and wife, or parent and child, or any
9 persons related within the second degree of consanguinity, without
10 actual consideration therefor, deeds between any person and an
11 express revocable trust created by such person or such person's
12 spouse or deeds pursuant to which property is transferred from a
13 person to a partnership, limited liability company or corporation of
14 which the transferor or the transferor's spouse, parent, child, or
15 other person related within the second degree of consanguinity to
16 the transferor, or trust for primary benefit of such persons, are
17 the only owners of the partnership, limited liability company or
18 corporation. However, if any interest in the partnership, limited
19 liability company or corporation is transferred within one (1) year
20 to any person other than the transferor or the transferor's spouse,
21 parent, child, or other person related within the second degree of
22 consanguinity to the transferor, the seller shall immediately pay
23 the fee amount ~~of tax~~ which would have been due had this exemption
24 not been granted;

- 1 5. Tax deeds;
- 2 6. Deeds of release of property which is security for a debt or
3 other obligation;
- 4 7. Deeds executed by Indians in approval proceedings of the
5 district courts or by the Secretary of the Interior;
- 6 8. Deeds of partition, unless, for consideration, some of the
7 parties take shares greater in value than their undivided interests,
8 in which event a ~~tax~~ fee attaches to each deed conveying such
9 greater share computed upon the consideration for the excess;
- 10 9. Deeds made pursuant to mergers of partnerships, limited
11 liability companies or corporations;
- 12 10. Deeds made by a subsidiary corporation to its parent
13 corporation for no consideration other than the cancellation or
14 surrender of the subsidiary's stock;
- 15 11. Deeds or instruments to which the State of Oklahoma or any
16 of its instrumentalities, agencies or subdivisions is a party,
17 whether as grantee or as grantor or in any other capacity;
- 18 12. Deeds or instruments to which the United States or any of
19 its agencies or departments is a party, whether as grantor or as
20 grantee or in any other capacity, provided that this shall not
21 exempt transfers to or from national banks or federal savings and
22 loan associations;
- 23 13. Any deed executed pursuant to a foreclosure proceeding in
24 which the grantee is the holder of a mortgage on the property being

1 foreclosed, or any deed executed pursuant to a power of sale in
2 which the grantee is the party exercising such power of sale or any
3 deed executed in favor of the holder of a mortgage on the property
4 in consideration for the release of the borrower from liability on
5 the indebtedness secured by such mortgage except as to cash
6 consideration paid; provided, however, the ~~tax~~ fee shall apply to
7 deeds in other foreclosure actions, unless otherwise hereinabove
8 exempted, and shall be paid by the purchaser in such foreclosure
9 actions; or

10 14. Deeds and other instruments to which the Oklahoma Space
11 Industry Development Authority or a spaceport user, as defined in
12 the Oklahoma Space Industry Development Act, is a party.

13 SECTION 5. AMENDATORY 68 O.S. 2011, Section 3203, is
14 amended to read as follows:

15 Section 3203. A. The ~~taxes~~ fees imposed by Section 3201 of
16 this title shall be paid by any person who makes, signs, issues, or
17 sells any of the documents and instruments subject to the ~~taxes~~ fees
18 imposed by Section 3201 of this title, or for whose use or benefit
19 the same are made, signed, issued or sold.

20 B. Only documentary stamps shall be used in payment of the ~~tax~~
21 fee imposed by Section 3201 of this title. The requisite stamps
22 shall be affixed to the deed, instrument, or other writing by which
23 the realty is conveyed. Said ~~tax~~ fee is not to be considered paid
24 until the requisite stamps are affixed to the deed, instrument, or

1 other writing by which the realty is conveyed, which stamps must be
2 affixed before the deed is accepted for recording.

3 C. The name and address of the buyer shall be shown on the face
4 of the deed, instrument or other writing by which the realty is
5 conveyed prior to the recording of such deed, instrument or other
6 writing.

7 SECTION 6. AMENDATORY 68 O.S. 2011, Section 3204, is
8 amended to read as follows:

9 Section 3204. A. The Oklahoma Tax Commission shall design such
10 stamps in such denominations as in its judgment it deems necessary
11 for the administration of this ~~tax~~ fee. The Oklahoma Tax Commission
12 shall distribute the stamps to the county clerks of the counties of
13 this state, and the county clerks shall have the responsibility of
14 selling these stamps and shall have the further duty of accounting
15 for the stamps to the Oklahoma Tax Commission on the last day of
16 each month. Stamp metering machines or rubber stamps as prescribed
17 by the Oklahoma Tax Commission may be used by the county clerk, and
18 the expenses thereof shall be paid by the county concerned. The use
19 of meters or rubber stamps shall be governed by the Oklahoma Tax
20 Commission.

21 B. The county clerks shall account for all collections from the
22 sales of such ~~tax~~ stamps to the Oklahoma Tax Commission, on the last
23 day of each month. The ~~first fifty five cents (\$0.55) of each~~
24

1 ~~seventy five cents (\$0.75)~~ One Dollar (\$1.00) collected shall be
2 apportioned as follows:

3 1. ~~The~~ For the fiscal year ending June 30, 2017, and for each
4 fiscal year thereafter, the county clerks shall retain ~~five percent~~
5 ~~(5%)~~ three and seventy-five one hundredths percent (3.75%) of all
6 monies collected for such stamps as their cost of administration and
7 shall pay the same into the county general fund.

8 2. ~~The remaining ninety five percent (95%) of the collections~~
9 ~~shall be transferred by~~ For the fiscal year ending June 30, 2017,
10 and for each fiscal year thereafter, the Oklahoma Tax Commission
11 shall transfer forty-one and twenty-five one hundredths percent
12 (41.25%) of all monies collected for such stamps and shall pay the
13 same to the General Revenue Fund of the State Treasury ~~to be~~
14 ~~expended pursuant to legislative appropriation.~~

15 C. ~~The remaining twenty cents (\$0.20)~~ Twenty cents (\$0.20) of
16 each ~~seventy five cents (\$0.75)~~ One Dollar (\$1.00) collected shall
17 be paid into the county general fund. After the retention of the
18 amount by county clerks prescribed by paragraph 1 of subsection B of
19 this section and the apportionment of revenues prescribed by
20 paragraph 2 of subsection B of this section to the General Revenue
21 Fund of the State Treasury, the Oklahoma Tax Commission shall
22 transfer monthly to the County Government Modernization Revolving
23 Fund created by Section 9 of this act the following amounts of
24 revenue collected from such stamps:

1 1. For the fiscal year ending June 30, 2017, and for each
2 fiscal year thereafter, thirty-five percent (35%).

3 SECTION 7. AMENDATORY 68 O.S. 2011, Section 3205, is
4 amended to read as follows:

5 Section 3205. The Oklahoma Tax Commission shall prescribe such
6 rules and regulations as it may deem necessary to carry out the
7 purpose of Sections 3201 through 3206 of this title. There is
8 hereby created the Documentary Stamp ~~Tax~~ Fee Unit of the Oklahoma
9 Tax Commission. The Oklahoma Tax Commission through the Documentary
10 Stamp ~~Tax~~ Fee Unit shall be responsible for the administration and
11 enforcement of the ~~taxes~~ fees as imposed by Section 3201 of this
12 title. The provisions of Section 240 of Title 68 of the Oklahoma
13 Statutes apply to the provisions of the documentary stamp ~~tax~~ act.

14 SECTION 8. AMENDATORY 68 O.S. 2011, Section 3206, is
15 amended to read as follows:

16 Section 3206. A. Any person who shall willfully fail to
17 purchase and affix the exact amount of stamps on any deed,
18 instrument, or writing as required under Section 3201 of this title
19 shall, upon conviction, be subject to a fine of not more than One
20 Thousand Dollars (\$1,000.00) or to imprisonment of not more than one
21 (1) year, or to both such fine and imprisonment for such offense.

22 B. The willful removal or alteration of the cancellation or
23 defacing marks with intent to use or cause the same to be used after
24 a documentary stamp has already been used shall, upon conviction,

1 subject the guilty person to a fine of not more than One Thousand
2 Dollars (\$1,000.00) or to imprisonment of not more than one (1)
3 year, or to both such fine and imprisonment for such offense.

4 C. Proof of payment of the documentary stamp ~~tax~~ fee shall be
5 the exhibiting of the conveyance instrument showing the required
6 stamps have been affixed. The failure or refusal of any taxpayer to
7 furnish proof of payment of the documentary stamp ~~tax~~ fee, upon
8 being so requested to do so by the Oklahoma Tax Commission, within
9 ninety (90) days after being notified by registered or certified
10 mail with return receipt requested shall be prima facie evidence of
11 intent of the taxpayer to defraud the state and evade the payment of
12 such ~~tax~~ fee. Any taxpayer who intends to defraud the state or
13 evade the payment of the documentary stamp ~~tax~~, fee, penalty or
14 interest thereon pursuant to the provisions of Section 217 of this
15 title, shall be guilty of a misdemeanor and, upon conviction, shall
16 be punished by a fine of not more than One Thousand Dollars
17 (\$1,000.00) for each offense.

18 D. Should the county clerk become aware that the provisions of
19 the documentary stamp law have or might have been violated, he or
20 she shall immediately report the facts to the Oklahoma Tax
21 Commission.

22 SECTION 9. NEW LAW A new section of law to be codified
23 in the Oklahoma Statutes as Section 2947.1 of Title 68, unless there
24 is created a duplication in numbering, reads as follows:

1 There is hereby created in the State Treasury a revolving fund
2 for the Office of the State Auditor and Inspector to be designated
3 the "County Government Modernization Revolving Fund". The fund
4 shall be a continuing fund, not subject to fiscal year limitations,
5 and shall consist of all monies received by the Oklahoma Tax
6 Commission from documentary stamp revenues as provided by Section
7 3204 of Title 68 of the Oklahoma Statutes. Monies accruing to the
8 credit of said fund shall be budgeted and expended by the Oklahoma
9 State University Center for Local Government Technology and the
10 Oklahoma Cooperative Extension Service for the purpose of education,
11 training, research, software and computer modernization, and by the
12 Office of the State Auditor and Inspector for auditing functions and
13 oversight of the programs outlined above. The fund shall be
14 budgeted based on agreements with the Board of Equalization
15 Subcommittee and the County Government Oversight Committee with
16 oversight of the State Board of Equalization. Amounts deposited in
17 any fiscal year shall be distributed by the Office of the State
18 Auditor and Inspector as provided in Section 10 of this act.
19 Expenditures from said fund shall be made upon warrants issued by
20 the State Treasurer against claims filed as prescribed by law.

21 SECTION 10. NEW LAW A new section of law to be codified
22 in the Oklahoma Statutes as Section 2947.2 of Title 68, unless there
23 is created a duplication in numbering, reads as follows:

24

1 A. Amounts deposited monthly to the County Government
2 Modernization Revolving Fund in any fiscal year shall be distributed
3 by the Office of the State Auditor and Inspector monthly as follows
4 to the Oklahoma Cooperative Extension Service for duties imposed on
5 the Extension Service pursuant to Sections 130.1 through 130.7 and
6 Section 1500 of Title 19 of the Oklahoma Statutes and Section 3006
7 of Title 68 of the Oklahoma Statutes.

8 B. Amounts deposited monthly to the County Government
9 Modernization Revolving Fund in any fiscal year shall be distributed
10 by the Office of the State Auditor and Inspector monthly as follows
11 to the Oklahoma State University Center for Local Government
12 Technology for duties imposed pursuant to Section 2816 and 2862 of
13 Title 68 of the Oklahoma Statutes related to any training, support,
14 professional development, and additional software necessary for
15 county assessors, treasurers and boards of equalization, and the
16 acquisition and administration of a computer-assisted mass appraisal
17 software system for county governments.

18 C. Amounts deposited monthly to the County Government
19 Modernization Revolving Fund in any fiscal year shall be distributed
20 by the Office of the State Auditor and Inspector monthly as agreed
21 upon to the Office of the State Auditor and Inspector for duties
22 imposed upon the State Auditor and Inspector by law.

23 D. The minimum dollar amounts specified in paragraph 1 of
24 subsection A of this section and the minimum dollar amounts

1 specified in paragraph 1 of subsection C of this section shall be
2 proportionally reduced during any month that the total amount of
3 revenue apportioned to the County Government Modernization Revolving
4 Fund is not sufficient in order to equal such minimum dollar
5 amounts. All such minimum dollar amounts shall be reduced by an
6 equal percentage to the extent of any deficiency.

7 SECTION 11. NEW LAW A new section of law to be codified
8 in the Oklahoma Statutes as Section 2947.3 of Title 68, unless there
9 is created a duplication in numbering, reads as follows:

10 A. Within the County Government Modernization Revolving Fund
11 there shall be established a reserve account. The reserve account
12 shall consist of any revenue not otherwise apportioned pursuant to
13 the provisions of subsection A or subsection B of Section 10 of this
14 act.

15 B. The maximum balance for the reserve account shall never
16 exceed Three Million Dollars (\$3,000,000.00) at the end of each
17 fiscal year.

18 C. The Oklahoma State University Center for Local Government
19 Technology and the Oklahoma Cooperative Extension Service may
20 request permission to expend funds in the reserve account from the
21 Subcommittee of the Board of Equalization and approval of the State
22 Board of Equalization.

23 D. The balance in the reserve account of the County Government
24 Modernization Revolving Fund shall serve as a contingency for

1 adverse conditions if the distributions provided for in subsections
2 A and B of Section 6 of this act are insufficient to support the
3 purposes of education training, research, software and computer
4 modernization of county governments.

5 E. For any fiscal year ending June 30, the State Board of
6 Equalization shall transfer any amount of revenue in excess of Three
7 Million Dollars (\$3,000,000.00) remaining in the reserve account of
8 the County Government Modernization Revolving Fund to the General
9 Revenue Fund of the State Treasury.

10 SECTION 12. This act shall become effective July 1, 2016.

11 SECTION 13. It being immediately necessary for the preservation
12 of the public peace, health and safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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16 55-2-9989 MAH 05/16/16

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