

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 2645

6 By: Brumbaugh

7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 68
9 O.S. 2011, Section 3006, which relates to the county
10 excise board; imposing continuing education
11 requirement; prescribing required credit hours;
12 providing for offering or approval of course content
13 by the Oklahoma State University Cooperative
14 Extension Service; and providing an effective date.

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

16 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3006, is
17 amended to read as follows:

18 Section 3006. A. The county excise board shall meet at the
19 county seat on the first Monday of July of each year as provided in
20 Section ~~2494~~ 3014 of ~~Title 68~~ this title or on such earlier date in
21 the year as determined by the excise board, and organize by electing
22 one of its members as chairman, and another as vice chairman who
23 shall preside in the absence of the chairman, for the purpose of
24 performing the duties required of it by law during such fiscal year.

1 Thenceforth, said board may meet from day to day, or adjourn from
2 day to day and time to time thereafter for said purpose.

3 B. In its functionings it is hereby declared an agency of the
4 state, as a part of the system of checks and balances required by
5 the Constitution, and as such it is empowered to require adequate
6 and accurate reporting of finances and expenditures for all budget
7 and supplemental purposes, charged with the duty of requiring
8 adequate provision for performance of mandatory constitutional and
9 statutory governmental functions within the means available, but it
10 shall have no authority thereafter to deny any appropriation for a
11 lawful purpose if within the income and revenue provided.

12 C. Each member of the county excise board shall be required to
13 attend and successfully complete a course of instruction consisting
14 of at least six (6) hours within eighteen (18) months of appointment
15 for the first four (4) years of service on the board and three (3)
16 hours of instruction for every four (4) years of service after the
17 expiration of the initial four-year period. The course of
18 instruction shall include the duties and responsibilities of the
19 county excise board, including duties and responsibilities related
20 to authorized millage rates imposed by local taxing jurisdictions,
21 and the course shall be offered by or approved by the Oklahoma State
22 University Cooperative Extension Service.

23
24

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

SECTION 2. This act shall become effective November 1, 2012.

53-2-9952 LRB 03/01/12