

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 1559

By: Hall

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation, amending 68 O.S. 2011, Section 2862, as amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2019, Section 2862), which relates to county boards of equalization; modifying certain instruction requirements; establishing requirement for annual training course; modifying amount of compensation for board members of certain counties; establishing requirement to attend board meetings; providing penalty for failure to attend board meetings; providing penalty for failure to complete instruction; directing notification of noncompliance; amending 68 O.S. 2011, Section 3006, as amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2019, Section 3006), which relates to county excise boards; modifying period during which certain instruction must be completed; providing penalty for failure to complete initial and continuing instruction; establishing requirement to attend board meetings; providing penalty for failure to attend board meetings; directing notification of noncompliance; updating statutory language; and providing an effective date.

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

1 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2862, as
2 amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2019,
3 Section 2862), is amended to read as follows:

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

8 B. Each member of the county board of equalization shall be
9 required to attend and successfully complete a course of instruction
10 consisting of at least six (6) hours for purposes of instructing the
11 members about the duties imposed on the board by law. The course
12 shall be developed by the Oklahoma State University Center for Local
13 Government Technology and shall include subjects similar to those
14 prescribed by law for certification of county assessors and their
15 deputies. Failure of a county board of equalization member to
16 successfully complete such course within ~~eighteen (18)~~ twelve (12)
17 months of the date as of which the member was appointed shall result
18 in forfeiture of the office and the vacancy shall be filled in the
19 manner provided by law. In addition to the initial training
20 requirement, each member of the county board of equalization shall
21 attend and successfully complete ~~the same or a similar course of~~
22 ~~instruction~~ an annual continuing education course of instruction of
23 at least three (3) hours developed by the Oklahoma State University
24 Center for Local Government Technology ~~within eighteen (18) months~~

1 ~~of any subsequent term to which the member is appointed.~~ Failure of
2 a county board of equalization member to complete such annual
3 continuing education course of instruction shall result in
4 forfeiture of office and the vacancy shall be filled in the manner
5 provided by law.

6 C. The members of county boards of equalization in all counties
7 having an assessed valuation of Two Billion Dollars
8 (\$2,000,000,000.00) or more shall receive as compensation an amount
9 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five
10 Dollars (\$125.00) per day. The members of county boards of
11 equalization in all other counties may receive as compensation an
12 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars
13 (\$100.00) per day, such amount to be established by the boards.

14 D. In addition to the amounts specified in subsection C of this
15 section, members of county boards of equalization shall be
16 reimbursed for each mile of travel to and from their residences to
17 the place of meeting of the board for each session attended at the
18 rate provided for other county officers. The members shall also be
19 reimbursed for each mile of necessary travel in the performance of
20 their official duties at the same rate.

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

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

1 2. In counties having an assessed valuation of more than Forty
2 Million Dollars (\$40,000,000.00) and not more than Eighty Million
3 Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and

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

6 F. A member of the county board of equalization may not miss
7 more than three (3) meeting days of the board per calendar year.
8 Failure by a member of the county board of equalization to comply
9 with the attendance requirement shall result in forfeiture of office
10 and the vacancy shall be filled in the manner provided by law.

11 G. The County Training Program Director of the Cooperative
12 Extension Service at Oklahoma State University shall send written
13 notification of noncompliance to the county clerk of the county, the
14 board of county commissioners and the State Auditor and Inspector.
15 Upon such notification, the board of county commissioners shall not
16 approve compensation or travel reimbursement.

17 SECTION 2. AMENDATORY 68 O.S. 2011, Section 3006, as
18 amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2019,
19 Section 3006), is amended to read as follows:

20 Section 3006. A. The county excise board shall meet at the
21 county seat on the first Monday of July of each year as provided in
22 Section 3014 of this title or on such earlier date in the year as
23 determined by the excise board, and organize by electing one of its
24 members as chairman, and another as vice chairman who shall preside

1 in the absence of the chairman, for the purpose of performing the
2 duties required of it by law during such fiscal year. Thenceforth,
3 ~~said~~ the board may meet from day to day, or adjourn from day to day
4 and time to time thereafter for ~~said~~ the purpose.

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

14 C. Each member of the county excise board shall be required to
15 attend and successfully complete a course of instruction consisting
16 of at least six (6) hours within ~~eighteen (18)~~ twelve (12) months of
17 ~~appointment for the first four (4) years of service on the board and~~
18 three (3) hours of instruction for every ~~four (4) years~~ year of
19 service after the expiration of the initial four-year period. The
20 course of instruction shall include the duties and responsibilities
21 of the county excise board, including duties and responsibilities
22 related to authorized millage rates imposed by local taxing
23 jurisdictions, and the ~~course~~ courses shall be offered by or
24

1 approved by the Oklahoma State University Cooperative Extension
2 Service.

3 D. Failure of a county excise board member to complete the
4 initial six (6) hours of instruction within twelve (12) months of
5 appointment or the annual three (3) hours of continuing education
6 course of instruction shall result in forfeiture of office and the
7 vacancy shall be filled in the manner provided by law.

8 E. A member of a county excise board may not miss more than
9 three (3) meeting days of the board per calendar year. Failure by a
10 member of a county excise board to comply with the attendance
11 requirement shall result in forfeiture of office and the vacancy
12 shall be filled in the manner provided by law.

13 F. The County Training Program Director of the Cooperative
14 Extension Service at Oklahoma State University shall send written
15 notification of noncompliance to the county clerk of the county, the
16 board of county commissioners and the State Auditor and Inspector.
17 Upon such notification, the board of county commissioners shall not
18 approve compensation or travel reimbursement.

19 SECTION 3. This act shall become effective November 1, 2020.
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