

1 ENGROSSED SENATE  
2 BILL NO. 1559

By: Hall of the Senate

and

Boles of the House

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6 An Act relating to revenue and taxation, amending 68  
7 O.S. 2011, Section 2862, as amended by Section 1,  
8 Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2019, Section  
9 2862), which relates to county boards of  
10 equalization; modifying certain instruction  
11 requirements; establishing requirement for annual  
12 training course; modifying amount of compensation for  
13 board members of certain counties; establishing  
14 requirement to attend board meetings; providing  
15 penalty for failure to attend board meetings;  
16 providing penalty for failure to complete  
17 instruction; directing notification of noncompliance;  
18 amending 68 O.S. 2011, Section 3006, as amended by  
19 Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp.  
20 2019, Section 3006), which relates to county excise  
21 boards; modifying period during which certain  
22 instruction must be completed; providing penalty for  
23 failure to complete initial and continuing  
24 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:

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2862, as  
amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2019,  
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

1 their duties, shall subscribe to the oath required of other county  
2 officers.

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

1 C. The members of county boards of equalization in all counties  
2 having an assessed valuation of Two Billion Dollars  
3 (\$2,000,000,000.00) or more shall receive as compensation an amount  
4 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five  
5 Dollars (\$125.00) per day. The members of county boards of  
6 equalization in all other counties may receive as compensation an  
7 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars  
8 (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

1       F. A member of the county board of equalization may not miss  
2 more than three (3) meeting days of the board per calendar year  
3 unless, upon a review by the member's appointing authority, one or  
4 more of the absences were excused. Failure by a member of the  
5 county board of equalization to comply with the attendance  
6 requirement shall result in forfeiture of office and the vacancy  
7 shall be filled in the manner provided by law.

8       G. The program director of the Center for Local Government  
9 Technology at Oklahoma State University shall send written  
10 notification of noncompliance to the county clerk of the county, the  
11 board of county commissioners and the State Auditor and Inspector.  
12 Upon such notification, the board of county commissioners shall not  
13 approve compensation or travel reimbursement.

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

17       Section 3006. A. The county excise board shall meet at the  
18 county seat on the first Monday of July of each year as provided in  
19 Section 3014 of this title or on such earlier date in the year as  
20 determined by the excise board, and organize by electing one of its  
21 members as chairman, and another as vice chairman who shall preside  
22 in the absence of the chairman, for the purpose of performing the  
23 duties required of it by law during such fiscal year. Thenceforth,  
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1 ~~said~~ the board may meet from day to day, or adjourn from day to day  
2 and time to time thereafter for ~~said~~ the 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)~~ twelve (12) months of  
15 appointment ~~for the first four (4) years of service on the board and~~  
16 three (3) hours of instruction for every ~~four (4) years~~ year of  
17 service after the expiration of the initial four-year period. The  
18 course of instruction shall include the duties and responsibilities  
19 of the county excise board, including duties and responsibilities  
20 related to authorized millage rates imposed by local taxing  
21 jurisdictions, and the ~~course~~ courses shall be offered by or  
22 approved by the Oklahoma State University Cooperative Extension  
23 Service.

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

6        E. A member of a county excise board may not miss more than  
7 three (3) meeting days of the board per calendar year unless, upon a  
8 review by the member's appointing authority, one or more of the  
9 absences were excused. Failure by a member of a county excise board  
10 to comply with the attendance requirement shall result in forfeiture  
11 of office and the vacancy shall be filled in the manner provided by  
12 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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