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February 26, 2020

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 1559

By: Hall of the Senate

and

Boles of the House

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[ revenue and taxation - county boards of
equalization - annual training course - county excise
boards - instruction - board meetings - noncompliance
- effective date ]
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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 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 of instruction consisting of at least six (6) hours for purposes of instructing the members about the duties imposed on the board by law. The course

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

19 C. The members of county boards of equalization in all counties
20 having an assessed valuation of Two Billion Dollars
21 (\$2,000,000,000.00) or more shall receive as compensation an amount
22 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five
23 Dollars (\$125.00) per day. The members of county boards of
24 equalization in all other counties may receive as compensation an

1 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars
2 (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

19 F. A member of the county board of equalization may not miss
20 more than three (3) meeting days of the board per calendar year
21 unless, upon a review by the member's appointing authority, one or
22 more of the absences were excused. Failure by a member of the
23 county board of equalization to comply with the attendance
24

1 requirement shall result in forfeiture of office and the vacancy
2 shall be filled in the manner provided by law.

3 G. The program director of the Center for Local Government
4 Technology at Oklahoma State University shall send written
5 notification of noncompliance to the county clerk of the county, the
6 board of county commissioners and the State Auditor and Inspector.
7 Upon such notification, the board of county commissioners shall not
8 approve compensation or travel reimbursement.

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

12 Section 3006. A. The county excise board shall meet at the
13 county seat on the first Monday of July of each year as provided in
14 Section 3014 of this title or on such earlier date in the year as
15 determined by the excise board, and organize by electing one of its
16 members as chairman, and another as vice chairman who shall preside
17 in the absence of the chairman, for the purpose of performing the
18 duties required of it by law during such fiscal year. Thenceforth,
19 ~~said~~ the board may meet from day to day, or adjourn from day to day
20 and time to time thereafter for ~~said~~ the purpose.

21 B. In its functionings it is hereby declared an agency of the
22 state, as a part of the system of checks and balances required by
23 the Constitution, and as such it is empowered to require adequate
24 and accurate reporting of finances and expenditures for all budget

1 and supplemental purposes, charged with the duty of requiring
2 adequate provision for performance of mandatory constitutional and
3 statutory governmental functions within the means available, but it
4 shall have no authority thereafter to deny any appropriation for a
5 lawful purpose if within the income and revenue provided.

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

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

23 E. A member of a county excise board may not miss more than
24 three (3) meeting days of the board per calendar year unless, upon a

1 review by the member's appointing authority, one or more of the
2 absences were excused. Failure by a member of a county excise board
3 to comply with the attendance requirement shall result in forfeiture
4 of office and the vacancy shall be filled in the manner provided by
5 law.

6 F. The County Training Program Director of the Cooperative
7 Extension Service at Oklahoma State University shall send written
8 notification of noncompliance to the county clerk of the county, the
9 board of county commissioners and the State Auditor and Inspector.
10 Upon such notification, the board of county commissioners shall not
11 approve compensation or travel reimbursement.

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

13 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
14 February 26, 2020 - DO PASS AS AMENDED
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