

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1559

By: Hall

6 AS INTRODUCED

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

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

21 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2862, as
22 amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2019,
23 Section 2862), is amended to read as follows:
24

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

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

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

3 C. The members of county boards of equalization in all counties
4 having an assessed valuation of Two Billion Dollars
5 (\$2,000,000,000.00) or more shall receive as compensation an amount
6 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five
7 Dollars (\$125.00) per day. The members of county boards of
8 equalization in all other counties may receive as compensation an
9 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars
10 (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

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

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

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

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

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

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

17 D. Failure of a county excise board member to complete such
18 annual continuing education course of instruction shall result in
19 forfeiture of office and the vacancy shall be filled in the manner
20 provided by law.

21 E. A member of a county excise board may not miss more than
22 three (3) meeting days of the board per calendar year. Failure by a
23 member of a county excise board 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 SECTION 3. This act shall become effective November 1, 2020.
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