

1 ENGROSSED SENATE  
2 BILL NO. 1348

By: Hall of the Senate

3 and

4 Mize of the House

5  
6 An Act relating to revenue and taxation; amending 68  
7 O.S. 2021, Section 3005.1, which relates to  
8 compensation of members of county excise boards;  
9 increasing maximum compensation amount based on  
10 assessed valuation; updating statutory language; and  
11 providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3005.1, is  
14 amended to read as follows:

15 Section 3005.1. A. A county excise board is hereby created for  
16 each county in the state, to be composed of the members of the  
17 county board of equalization as created in Section 2861 of this  
18 title. The county clerk shall serve as secretary and clerk of ~~said~~  
19 the board without additional compensation.

20 B. It shall be unlawful for any member of the county excise  
21 board to sell or contract to sell, or to lease or contract to lease,  
22 or to represent any person, firm, corporation or association in the  
23 sale or the lease of any machinery, supplies, equipment, material,  
24 or other goods, wares, or merchandise to any county or city or town  
of the county. It shall also be unlawful for any member of the

1 county excise board to serve as employee, official, or attorney for  
2 any county or city, or town of the county, or for any such member to  
3 represent any taxpayer before such board in any manner, or to use  
4 his or her position as a board member to further his or her own  
5 interests. It shall also be unlawful for any taxpayer or interested  
6 party to employ any member of the county excise board in any matter  
7 coming before the board.

8 C. The members of county excise boards in all counties having  
9 an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or  
10 more shall receive as compensation an amount not to exceed ~~Seventy-~~  
11 ~~five Dollars (\$75.00)~~ One Hundred Twenty-five Dollars (\$125.00) per  
12 day. The members of county excise boards in all other counties may  
13 receive as compensation an amount not to exceed ~~Fifty Dollars~~  
14 ~~(\$50.00)~~ One Hundred Dollars (\$100.00) per day, ~~said~~ the amount to  
15 be established by the boards.

16 In addition, the members of county excise boards shall be  
17 reimbursed for each mile of travel to and from their residences to  
18 the place of meeting of the board for each session attended at the  
19 rate provided for other county officers. The members of county  
20 excise boards shall be also reimbursed for each mile of necessary  
21 travel in the performance of their official duties at the same rate.

22 The total number of days in each year for which the members of  
23 ~~said~~ the board may be paid shall be as follows:

- 1        1. In counties having an assessed valuation of Forty Million  
2 Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;
- 3        2. In counties having an assessed valuation of more than Forty  
4 Million Dollars (\$40,000,000.00) and not more than Eighty Million  
5 Dollars (\$80,000,000.00), not to exceed sixty-five (65) days;
- 6        3. In counties having an assessed valuation of more than Eighty  
7 Million Dollars (\$80,000,000.00) and not more than Five Hundred  
8 Million Dollars (\$500,000,000.00), not to exceed one hundred (100)  
9 days; and
- 10       4. In counties having an assessed valuation of more than Five  
11 Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred  
12 fifty (250) days.

13       D. Any person violating any of the provisions of this section  
14 shall be deemed guilty of a felony, and upon conviction thereof  
15 shall be punished by a fine of not less than Two Hundred Dollars  
16 (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by  
17 imprisonment in the ~~State Penitentiary~~ custody of the Department of  
18 Corrections for not less than six (6) months or more than two (2)  
19 years, or by both such fine and imprisonment.

20       SECTION 2. This act shall become effective November 1, 2022.

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1 Passed the Senate the 7th day of March, 2022.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2022.

7  
8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives