

# An Act

ENROLLED SENATE  
BILL NO. 1348

By: Hall of the Senate

and

Mize of the House

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

SUBJECT: County excise board compensation

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

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

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

B. It shall be unlawful for any member of the county excise board to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, 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 county excise board to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before such board in any manner, or to use

his or her position as a board member to further his or her own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county excise board in any matter coming before the board.

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

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

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

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

2. In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed sixty-five (65) days;

3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00) and not more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed one hundred (100) days; and

4. In counties having an assessed valuation of more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred fifty (250) days.

D. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof

shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by imprisonment in the ~~State Penitentiary~~ custody of the Department of Corrections for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

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

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

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the 19th day of April, 2022.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_