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February 17, 2022

By: Hall

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.

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

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.

21 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT
22 February 17, 2022 - DO PASS
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