

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB4173 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Clay Staires \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 PROPOSED POLICY  
4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 4173

By: Staires

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8 PROPOSED POLICY COMMITTEE SUBSTITUTE

9 An Act relating to schools; amending 70 O.S. 2021,  
10 Section 5-134, which relates to fiscal estimates;  
11 amending 70 O.S. 2021, Section 5-155, which relates  
12 to school district budgets; amending 70 O.S. 2021,  
13 Section 15-102, which relates to school bond  
14 elections; eliminating references to newspaper  
15 publications; requiring school district preliminary  
16 budget estimates, notices of proposed budget  
17 hearings, and notices of levy and bond elections to  
18 be posted on the website of the local school  
19 district; and providing an effective date.

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

21 SECTION 1. AMENDATORY 70 O.S. 2021, Section 5-134, is  
22 amended to read as follows:

23 Section 5-134. A. No later than December 31 of each year, the  
24 board of education of each school district of the state shall  
prepare, on a form prescribed by the State Board of Education, a  
preliminary estimate of the amount or amounts of money and tax rate  
or rates which it then believes will be required for the district

1 for the ensuing fiscal year; and if such preliminary estimate shows  
2 an estimated need for a levy requiring the approval of the school  
3 district electors of the district under Section 9 or Section 10 of  
4 Article X of the Oklahoma Constitution, as amended on April 5, 1955,  
5 such preliminary estimate shall contain a call for an election to be  
6 held on the second Tuesday in February, or on such other date as may  
7 be provided for the election of the members of the board of  
8 education to vote on the question of making such levy or levies. In  
9 determining the eligibility of the school district to make an  
10 emergency levy under the provisions of subsection (d) of Section 9  
11 of Article X of the Oklahoma Constitution, as amended, the legal  
12 current expenses of the district shall be all the expenditures from  
13 the general fund of the district during the preceding year, except  
14 (1) expenditures for transportation of pupils; (2) capital outlay;  
15 (3) debt service; and (4) the amount appropriated from any previous  
16 emergency levy; and the Two Hundred Fifty Dollars (\$250.00) per  
17 capita cost fixed by said subsection (d) of Section 9 of Article X  
18 of the Oklahoma Constitution, for the fiscal year ending June 30,  
19 1956, is hereby increased to One Thousand Dollars (\$1,000.00) for  
20 the fiscal year ending June 30, 1963, and said sum of One Thousand  
21 Dollars (\$1,000.00) shall thereafter be increased or decreased by  
22 the State Board of Education in proportion to the increase or  
23 decrease in the per capita income of Oklahoma citizens. Such  
24 preliminary estimate shall be ~~published in one issue of a newspaper~~

1 ~~having general circulation in the district~~ posted on the website of  
2 the local school district at least ten (10) days before such  
3 election. Provided, that the county excise board or the board of  
4 education of any school district may call a special election for any  
5 date for the purpose of voting upon a levy authorized by Section 9  
6 or 10 of Article X of the Oklahoma Constitution, as amended. Notice  
7 of any election called under the provisions of this section shall be  
8 given by ~~publication in one issue of a newspaper having general~~  
9 ~~circulation in the school district~~ posting the notice on the website  
10 of the local school district at least ten (10) days before such  
11 election.

12 B. The requirements of this section shall not apply to school  
13 districts that have adopted a permanent millage pursuant to  
14 subsection (d-2) of Section 9 of Article X of the Oklahoma  
15 Constitution.

16 SECTION 2. AMENDATORY 70 O.S. 2021, Section 5-155, is  
17 amended to read as follows:

18 Section 5-155. A. The school district budget shall represent a  
19 complete plan for the school district and shall present information  
20 necessary and proper to disclose the financial position and  
21 condition of the school district and the revenues and expenditures  
22 thereof, both past and anticipated.

23 B. A school district budget shall contain a budget summary. It  
24 shall also be accompanied by a budget message which shall explain

1 the budget and describe its important features. It shall contain at  
2 least the following in tabular form for each fund:

3 1. Actual revenues and expenditures for the immediate prior  
4 fiscal year;

5 2. Revenues and expenditures for the current fiscal year as  
6 shown by the budget for the current year as adopted or amended; and

7 3. Estimates of revenues and expenditures for the budget year.

8 C. The school district governing body shall hold a public  
9 hearing on the proposed budget within forty-five (45) days preceding  
10 the beginning of the budget year. Notice of the date, time and  
11 place of the hearing, together with the proposed budget summary,  
12 shall be ~~published in a newspaper of general circulation in the~~  
13 ~~school district~~ posted on the website of the local school district

14 not less than five (5) days before the date of the hearing. The  
15 clerk of the board shall make available a sufficient number of  
16 copies of the proposed budget as the governing body shall determine  
17 and shall have them available for review or for distribution at the  
18 office of the chief financial officer. At the public hearing on the  
19 budget, any person may present to the governing body comments,  
20 recommendations or information on any part of the proposed budget.

21 D. The adopted budget shall be in effect no later than the  
22 first day of the fiscal year to which it applies. The budget, as  
23 adopted and filed with the State Auditor and Inspector, shall  
24 constitute an appropriation for each fund, and the appropriation

1 thus made shall not be used for any other purpose except as provided  
2 by law.

3 E. Each school district shall amend the original budget after  
4 June 30 of each year after the June financial activity has been  
5 recorded, the annual Foundation and Salary Incentive Aid allocation  
6 has been released, and the property tax valuations have been  
7 certified for all affected counties within the school district. The  
8 amended budget shall include all of the following information which  
9 is applicable:

10 1. Valuation of the school district by county and  
11 classification, excluding homestead exemptions;

12 2. Bonded debt and judgments outstanding, including interest  
13 rates by maturity;

14 3. Matured debt and judgments;

15 4. Sinking fund balance, including cash and investments;

16 5. Sinking fund levy calculations, including surplus/deficit,  
17 principal accrual, annual interest, judgment installment and  
18 interest, total net levy and delinquency;

19 6. Levies in millage for general fund, building fund and  
20 sinking fund;

21 7. Millage adjustment factor, if applicable;

22 8. Previous year sinking fund collections, including total  
23 proceeds as certified, additions or deductions, reserve for  
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1 delinquent tax, reserve for protest pending, tax apportioned, net  
2 balance in process of collection, and excess collections; and

3 9. Surplus analysis, including itemized sources of excess and  
4 deductions.

5 F. At the time required by law, the county excise board shall  
6 levy the taxes necessary for the school district general fund,  
7 building fund and sinking fund for the budget year pursuant to  
8 Sections 397 and 399 of Title 62 of the Oklahoma Statutes, and for  
9 the school district general and building funds for the budget year  
10 pursuant to Section 9 of Article X of the Oklahoma Constitution.

11 SECTION 3. AMENDATORY 70 O.S. 2021, Section 15-102, is  
12 amended to read as follows:

13 Section 15-102. The board of education shall call an election,  
14 to be conducted by the county election board in all respects as  
15 other elections, for the purpose of taking the sense of the district  
16 upon the question of issuing such bonds, naming in the proclamation  
17 of such election the amount of bonds to be voted on and the purpose  
18 for which they are to be issued; and it shall cause to be ~~published~~  
19 ~~in a newspaper of general circulation in said district~~ posted on the  
20 website of the local school district the time and place of such  
21 election, such notices to be given at least ten (10) days before  
22 such election. In all instances where proclamations for elections  
23 for boards of education are required by statute of the mayor of a  
24 city, and in all instances where elections for boards of education

1 are provided for by statute wherein the mayor and city clerk are  
2 denominated, the president of the board of education shall be  
3 substituted for the mayor, and the clerk of the board of education  
4 shall be substituted for the city clerk. Boards of education are  
5 hereby declared to be free and independent of cities in all matters  
6 relating to school elections legally called upon all school matters,  
7 and presidents of boards of education shall have full power to issue  
8 proclamations calling school elections; provided, that no election  
9 shall be called on the same proposition within four (4) months after  
10 such proposition has been defeated at an election by the school  
11 district electors. The provisions of this act as to the waiting  
12 period shall not apply where the school facilities have been  
13 destroyed by an act of God. The cost of such elections, together  
14 with the cost of such proclamations, ~~publication,~~ notices or other  
15 expenses required, shall be legal costs of boards of education.

16 SECTION 4. This act shall become effective November 1, 2026.

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