

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 483

By: Hall

4  
5  
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. 2020, Section  
10 2862), which relates to county boards of  
11 equalization; modifying certain instruction  
12 requirements; establishing requirement for annual  
13 training course; directing certain notice to be sent;  
14 directing board of county commissioners to cease  
15 making certain payments; requiring the State Auditor  
16 and Inspector to take certain actions; modifying  
17 amount of compensation for board members of certain  
18 counties; establishing requirement to attend board  
19 meetings; providing penalty for failure to attend  
20 board meetings; providing penalty for failure to  
21 complete instruction; directing State Auditor and  
22 Inspector to administer forfeiture of office;  
23 amending 68 O.S. 2011, Section 3006, as amended by  
24 Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp.  
25 2020, Section 3006), which relates to county excise  
26 boards; modifying period during which certain  
27 instruction must be completed; providing penalty for  
28 failure to complete initial and continuing  
29 instruction; directing certain notice to be sent;  
30 directing board of county commissioners to cease  
31 making certain payments; requiring the State Auditor  
32 and Inspector to take certain actions; establishing  
33 requirement to attend board meetings; providing  
34 penalty for failure to attend board meetings;  
35 directing State Auditor and Inspector to administer  
36 forfeiture of office; updating statutory language;  
37 and providing an effective date.

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

2 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2862, as  
3 amended by Section 1, Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2020,  
4 Section 2862), is amended to read as follows:

5 Section 2862. A. The members of the county board of  
6 equalization for each county in the state, before entering upon  
7 their duties, shall subscribe to the oath required of other county  
8 officers.

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

1 Center for Local Government Technology ~~within eighteen (18) months~~  
2 ~~of any subsequent term to which the member is appointed.~~ Failure of  
3 a county board of equalization member to complete such annual  
4 continuing education course of instruction shall result in  
5 forfeiture of office and the vacancy shall be filled in the manner  
6 provided by law.

7 C. The program director of the Center for Local Government  
8 Technology at Oklahoma State University shall send written  
9 notification of failure to comply with the educational requirements  
10 described in this section to the county clerk of the county, the  
11 board of county commissioners and the State Auditor and Inspector.

12 1. Upon receiving such notice, the board of county  
13 commissioners shall no longer approve compensation or travel  
14 reimbursement for the noncompliant board member.

15 2. Within thirty (30) calendar days of receipt of such notice,  
16 the State Auditor and Inspector shall contact the noncompliant board  
17 member and provide him or her the opportunity to come into  
18 compliance.

19 D. The members of county boards of equalization in all counties  
20 having an assessed valuation of Two Billion Dollars  
21 (\$2,000,000,000.00) or more shall receive as compensation an amount  
22 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five  
23 Dollars (\$125.00) per day. The members of county boards of  
24 equalization in all other counties may receive as compensation an

1 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars  
2 (\$100.00) per day, such amount to be established by the boards.

3 ~~D.~~ E. In addition to the amounts specified in subsection C of  
4 this section, members of county boards of equalization shall be  
5 reimbursed for each mile of travel to and from their residences to  
6 the place of meeting of the board for each session attended at the  
7 rate provided for other county officers. The members shall also be  
8 reimbursed for each mile of necessary travel in the performance of  
9 their official duties at the same rate.

10 ~~E.~~ F. The total number of days in each year for which the  
11 members of a county board of equalization may be paid shall be as  
12 follows:

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

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

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

20 G. A member of the county board of equalization may not miss  
21 more than three (3) meeting days of the board per calendar year  
22 unless, upon a review by the member's appointing authority, one or  
23 more of the absences were excused. Failure by a member of the  
24 county board of equalization to comply with the attendance

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

3 H. Forfeitures of office resulting from the failure to comply  
4 with provisions of this section shall be administered by the State  
5 Auditor and Inspector.

6 SECTION 2. AMENDATORY 68 O.S. 2011, Section 3006, as  
7 amended by Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp. 2020,  
8 Section 3006), is amended to read as follows:

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

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

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

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

16 D. Failure of a county excise board member to complete the  
17 initial six (6) hours of instruction within twelve (12) months of  
18 appointment or the annual three (3) hours of continuing education  
19 course of instruction shall result in forfeiture of office and the  
20 vacancy shall be filled in the manner provided by law.

21 E. The program director of the County Training Program of the  
22 Oklahoma State University Cooperative Extension Service shall send  
23 written notification of failure to comply with the educational  
24 requirements described in this section to the county clerk of the

1 county, the board of county commissioners and the State Auditor and  
2 Inspector.

3 1. Upon receiving such notice, the board of county  
4 commissioners shall no longer approve compensation or travel  
5 reimbursement for the noncompliant board member.

6 2. Within thirty (30) calendar days of receipt of such notice,  
7 the State Auditor and Inspector shall contact the noncompliant board  
8 member and provide him or her the opportunity to come into  
9 compliance.

10 G. A member of a county excise board may not miss more than  
11 three (3) meeting days of the board per calendar year unless, upon a  
12 review by the member's appointing authority, one or more of the  
13 absences were excused. Failure by a member of a county excise board  
14 to comply with the attendance requirement shall result in forfeiture  
15 of office and the vacancy shall be filled in the manner provided by  
16 law.

17 H. Forfeitures of office resulting from the failure to comply  
18 with provisions of this section shall be administered by the State  
19 Auditor and Inspector.

20 I. The State Auditor and Inspector may promulgate rules as  
21 necessary to implement the provisions of this act.

22 SECTION 3. This act shall become effective November 1, 2021.

23  
24 58-1-844

MR

1/19/2021 5:00:31 PM