

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 58th Legislature (2021)

4 ENGROSSED SENATE  
5 BILL NO. 483

By: Hall of the Senate

6 and

7 Burns of the House  
8  
9

10 An Act relating to revenue and taxation, amending 68  
11 O.S. 2011, Section 2862, as amended by Section 1,  
12 Chapter 51, O.S.L. 2016 (68 O.S. Supp. 2020, Section  
13 2862), which relates to county boards of  
14 equalization; modifying certain instruction  
15 requirements; establishing requirement for annual  
16 training course; directing certain notice to be sent;  
17 directing board of county commissioners to cease  
18 making certain payments; requiring the State Auditor  
19 and Inspector to take certain actions; modifying  
20 amount of compensation for board members of certain  
21 counties; establishing requirement to attend board  
22 meetings; providing penalty for failure to attend  
23 board meetings; providing penalty for failure to  
24 complete instruction; directing State Auditor and  
Inspector to administer forfeiture of office;  
amending 68 O.S. 2011, Section 3006, as amended by  
Section 1, Chapter 300, O.S.L. 2012 (68 O.S. Supp.  
2020, Section 3006), which relates to county excise  
boards; modifying period during which certain  
instruction must be completed; providing penalty for  
failure to complete initial and continuing  
instruction; directing certain notice to be sent;  
directing board of county commissioners to cease  
making certain payments; requiring the State Auditor  
and Inspector to take certain actions; establishing  
requirement to attend board meetings; providing  
penalty for failure to attend board meetings;  
directing State Auditor and Inspector to administer

1 forfeiture of office; updating statutory language;  
2 and providing an effective date.

3  
4 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

1 attend and successfully complete ~~the same or a similar course of~~  
2 ~~instruction~~ an annual continuing education course of instruction of  
3 at least three (3) hours developed by the Oklahoma State University  
4 Center for Local Government Technology ~~within eighteen (18) months~~  
5 ~~of any subsequent term to which the member is appointed.~~ Failure of  
6 a county board of equalization member to complete such annual  
7 continuing education course of instruction shall result in  
8 forfeiture of office and the vacancy shall be filled in the manner  
9 provided by law.

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

15 1. Upon receiving such notice, the board of county  
16 commissioners shall no longer approve compensation or travel  
17 reimbursement for the noncompliant board member.

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

22 D. The members of county boards of equalization in all counties  
23 having an assessed valuation of Two Billion Dollars  
24 (\$2,000,000,000.00) or more shall receive as compensation an amount

1 not to exceed ~~Seventy-five Dollars (\$75.00)~~ One Hundred Twenty-five  
2 Dollars (\$125.00) per day. The members of county boards of  
3 equalization in all other counties may receive as compensation an  
4 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars  
5 (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

23 G. A member of the county board of equalization may not miss  
24 more than three (3) meeting days of the board per calendar year

1 unless, upon a review by the member's appointing authority, one or  
2 more of the absences were excused. Failure by a member of the  
3 county board of equalization to comply with the attendance  
4 requirement shall result in forfeiture of office and the vacancy  
5 shall be filled in the manner provided by law.

6 H. Forfeitures of office resulting from the failure to comply  
7 with provisions of this section shall be administered by the State  
8 Auditor and Inspector.

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

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

22 B. In its functionings it is hereby declared an agency of the  
23 state, as a part of the system of checks and balances required by  
24 the Constitution, and as such it is empowered to require adequate

1 and accurate reporting of finances and expenditures for all budget  
2 and supplemental purposes, charged with the duty of requiring  
3 adequate provision for performance of mandatory constitutional and  
4 statutory governmental functions within the means available, but it  
5 shall have no authority thereafter to deny any appropriation for a  
6 lawful purpose if within the income and revenue provided.

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

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

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1 E. The program director of the County Training Program of the  
2 Oklahoma State University Cooperative Extension Service shall send  
3 written notification of failure to comply with the educational  
4 requirements described in this section to the county clerk of the  
5 county, the board of county commissioners and the State Auditor and  
6 Inspector.

7 1. Upon receiving such notice, the board of county  
8 commissioners shall no longer approve compensation or travel  
9 reimbursement for the noncompliant board member.

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

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

21 G. Forfeitures of office resulting from the failure to comply  
22 with provisions of this section shall be administered by the State  
23 Auditor and Inspector.

1        H. The State Auditor and Inspector may promulgate rules as  
2 necessary to implement the provisions of this act.

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

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5 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
6 04/08/2021 - DO PASS.  
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