

1 **SENATE FLOOR VERSION**

2 February 18, 2021

3 **AS AMENDED**

4 SENATE BILL NO. 483

By: Hall of the Senate

and

Burns of the House

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

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

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

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

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

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

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

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

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

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

1 equalization in all other counties may receive as compensation an
2 amount not to exceed ~~Fifty Dollars (\$50.00)~~ One Hundred Dollars
3 (\$100.00) per day, such amount to be established by the boards.

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

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

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

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

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

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

1 county board of equalization to comply with the attendance
2 requirement shall result in forfeiture of office and the vacancy
3 shall be filled in the manner provided by law.

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

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

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

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

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

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

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

22 E. The program director of the County Training Program of the
23 Oklahoma State University Cooperative Extension Service shall send
24 written notification of failure to comply with the educational

1 requirements described in this section to the county clerk of the
2 county, the board of county commissioners and the State Auditor and
3 Inspector.

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

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

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

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

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

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

2 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
3 February 18, 2021 - DO PASS AS AMENDED
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