An Act

ENROLLED HOUSE
BILL NO. 2645

By: Brumbaugh and Ritze of the House

and

Brecheen of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 3006, which relates to the county excise board; imposing continuing education requirement; prescribing required credit hours; providing for offering or approval of course content by the Oklahoma State University Cooperative Extension Service; and providing an effective date.

SUBJECT: County excise boards

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 3006, is amended to read as follows:

Section 3006. A. The county excise board shall meet at the county seat on the first Monday of July of each year as provided in Section ~~2494~~ 3014 of ~~Title 68~~ this title or on such earlier date in the year as determined by the excise board, and organize by electing one of its members as chairman, and another as vice chairman who shall preside in the absence of the chairman, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, said board may meet from day to day, or adjourn from day to day and time to time thereafter for said purpose.

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

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

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

SECTION 2. This act shall become effective November 1, 2012.

Passed the House of Representatives the 22nd day of May, 2012.

Presiding Officer of the House of Representatives

Passed the Senate the 24th day of May, 2012.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Governor this 25th

day of May, **20** 12,

at 12:00 **o'clock** PM.

By: Jamie R. Pizzo

Approved by the Governor of the State of Oklahoma the 29th **day of** May, **20** 12, **at** 9:59 **o'clock** AM.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this 29th **day of** May, **20** 12,

at 3:51 **o'clock** P **M.**

By: Michelle R. Day