

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

SPEAKER:

CHAIR:

I move to amend HB2247 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

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

Amendment submitted by: Ty Burns

\_\_\_\_\_

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

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2247

By: Burns

7 PROPOSED COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; enacting the  
9 County Road and Bridge Funding Incentive Act of 2023;  
10 providing income tax credit for donations to certain  
11 counties; specifying amount of income tax credit;  
12 providing for credit percentage based upon county  
13 population; providing method for determination of  
14 county population; prohibiting reduction of income  
15 tax liability to less than specified amount;  
16 prohibiting claim of income tax credit by legal  
17 entities other than natural persons acting in  
18 individual capacity; authorizing carryover; providing  
19 for fiscal year limit on total credits available;  
20 prescribing procedures for computation of fiscal year  
21 limit; amending 19 O.S. 2021, Section 130.7, which  
22 relates to county government personnel education and  
23 training; requiring certain hours of training for  
24 county officers; requiring certain training for  
25 county officers elected after certain date; requiring  
26 certain training for current county officers;  
27 requiring certain continuing education; requiring  
28 training for county deputies; prescribing source of  
29 training based on county population; authorizing  
30 counties with certain population to provide training  
31 from certain sources; amending 19 O.S. 2021, Section  
32 166, which relates to forfeiture of travel allowance;  
33 providing for forfeiture of monthly travel allowance  
34 for failure to complete training requirements;  
35 requiring written notification; providing for  
36 noncodification; providing for codification; and  
37 providing an effective date.

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

1 SECTION 1. NEW LAW A new section of law not to be  
2 codified in the Oklahoma Statutes reads as follows:

3 Sections 1 and 2 of this act shall be known and may be cited as  
4 the "County Road and Bridge Funding Incentive Act of 2023".

5 SECTION 2. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 2357.801 of Title 68, unless  
7 there is created a duplication in numbering, reads as follows:

8 A. For taxable years beginning on or after January 1, 2024, and  
9 ending not later than December 31, 2026, there shall be allowed as a  
10 credit against the tax imposed pursuant to Section 2355 of Title 68  
11 of the Oklahoma Statutes upon the taxable income of natural persons,  
12 for a qualified donation made by a natural person acting in their  
13 individual capacity to a county for deposit into its County Road and  
14 Bridge Incentive account of its donation fund as follows:

15 1. One hundred percent (100%) of the amount of the donation to  
16 a county with a population of less than twenty-five thousand  
17 (25,000) persons;

18 2. Seventy-five percent (75%) of the amount of the donation to  
19 a county with a population in excess of twenty-five thousand  
20 (25,000) persons but not in excess of fifty thousand (50,000)  
21 persons;

22 3. Fifty percent (50%) of the amount of the donation to a  
23 county with a population in excess of fifty thousand (50,000)

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1 persons but not in excess of seventy-five thousand (75,000) persons;  
2 or

3 4. Twenty-five percent (25%) of the amount of the donation to a  
4 county with a population in excess of seventy-five thousand (75,000)  
5 persons, but not in excess of one hundred thousand (100,000)  
6 persons.

7 B. No tax credit otherwise authorized by this section shall be  
8 claimed for a donation to a county having a population in excess of  
9 one hundred thousand (100,000) persons. In order to accept a  
10 donation for which a credit is to be claimed pursuant to the  
11 provisions of this section, the officers of the county shall be  
12 trained according to the requirements of Section 130.7 of Title 19  
13 of the Oklahoma Statutes.

14 C. All population determinations required by this section shall  
15 be governed by the Federal Decennial Census or most recent  
16 population estimate based on the date of the donation.

17 D. The credit authorized by this section shall not be used to  
18 reduce the tax liability of the taxpayer to less than zero (0).

19 E. The credit otherwise authorized by this section may only be  
20 used by a natural person for a donation made by that natural person  
21 in their individual capacity and shall not be claimed by any other  
22 legal entity.

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1 F. To the extent not used, the credit authorized by this  
2 section may be carried over, in order, to each of the three (3)  
3 succeeding taxable years.

4 G. For tax years beginning on or after January 1, 2024, and  
5 ending not later than December 31, 2026, the total amount of credits  
6 authorized by this section used to offset tax shall be adjusted  
7 annually to limit the annual amount of credits to Ten Million  
8 Dollars (\$10,000,000.00). The Tax Commission shall annually  
9 calculate and publish a percentage by which the credits authorized  
10 by this section shall be reduced so the total amount of credits used  
11 to offset tax does not exceed Ten Million Dollars (\$10,000,000.00)  
12 per year. The formula to be used for the percentage adjustment  
13 shall be Ten Million Dollars (\$10,000,000.00) divided by the credits  
14 used to offset tax in the second preceding year.

15 H. Pursuant to subsection G of this section, in the event the  
16 total tax credits authorized by this section exceed Ten Million  
17 Dollars (\$10,000,000.00) in any calendar year, the Tax Commission  
18 shall permit any excess over Ten Million Dollars (\$10,000,000.00)  
19 but shall factor such excess into the percentage adjustment formula  
20 for subsequent years.

21 I. Each county treasurer of the county to which a donation can  
22 be made to qualify for the tax credit authorized by this section  
23 shall create within the county donation fund an account to be  
24 designated the "County Road and Bridge Incentive Account" and any

1 donation made to the county by a natural person for the purpose of  
2 qualifying for the income tax credit authorized by this section  
3 shall be credited to such account. No funds in the account may be  
4 used to acquire new equipment, but may be used for repairs to  
5 existing equipment acquired with other funds of the county or  
6 acquired by other methods. The balance of the account may be used  
7 by the county for improvements to county roads or bridges in  
8 accordance with other requirements of law governing such  
9 expenditure.

10 SECTION 3. AMENDATORY 19 O.S. 2021, Section 130.7, is  
11 amended to read as follows:

12 Section 130.7 A. ~~Each~~ For any county with a population of one  
13 hundred thousand (100,000) or fewer persons according to the Federal  
14 Decennial Census or most recent population estimate, each county  
15 commissioner, county clerk, county treasurer, and court clerk  
16 ~~holding office on May 11, 1982~~ elected or appointed after November  
17 1, 2024, and those elected thereafter and the deputies of such  
18 ~~elected county officers~~ shall be required to participate in the  
19 ~~appropriate training programs, as defined in subsection B of this~~  
20 ~~section, and educational seminars relevant to their positions and~~  
21 ~~duties conducted pursuant to Sections 130.1 through 130.7 of this~~  
22 ~~title. In addition, county sheriffs and county assessors may attend~~  
23 ~~the training programs specified in this section, within ninety (90)~~  
24 days after the general election of his or her first term of office,

1 to attend and complete the orientation training provided through or  
2 approved by the County Training Program of the Cooperative Extension  
3 Service at Oklahoma State University.

4 B. ~~Appropriate training programs shall include those programs~~  
5 ~~provided by the Cooperative Extension Service at Oklahoma State~~  
6 ~~University~~ 1. For any county with a population of one hundred  
7 thousand (100,000) or fewer persons according to the Federal  
8 Decennial Census or most recent population estimate, each county  
9 commissioner, county clerk and county treasurer elected or appointed  
10 after November 1, 2024, shall be required to obtain a Basic  
11 Certification by the end of his or her first term, an Advanced I  
12 Certification by the end of his or her second term, and an Advanced  
13 II Certification by the end of his or her third term prescribed by  
14 and provided through the County Training Program of the Cooperative  
15 Extension Service at Oklahoma State University.

16 2. For any county with a population of one hundred thousand  
17 (100,000) or fewer persons according to the Federal Decennial Census  
18 or most recent population estimate, each county commissioner, county  
19 clerk and county treasurer holding office on November 1, 2024, shall  
20 obtain:

21 a. Basic Certification by November 1, 2026, if still  
22 holding the same office,

23 b. Advanced I Certification by November 1, 2030, if still  
24 holding the same office, and

1           c.   Advanced II Certification by November 1, 2034, if  
2                   still holding the same office.

3           C.   At the discretion of the County Training Program of the  
4 Cooperative Extension Service at Oklahoma State University, current,  
5 approved training hours accumulated through previous terms shall  
6 apply toward Basic, Advanced I and Advanced II certifications.

7           D.   1.   For any county with a population of one hundred thousand  
8 (100,000) or fewer persons according to the Federal Decennial Census  
9 or most recent population estimate, each court clerk elected or  
10 appointed after November 1, 2024, shall complete the required hours  
11 to obtain his or her certificate through the County Training Program  
12 of the Cooperative Extension Service at Oklahoma State University by  
13 the end of his or her first term. Each county assessor and county  
14 sheriff elected or appointed after November 1, 2024, shall obtain  
15 his or her certificate through the County Training Program of the  
16 Cooperative Extension Service at Oklahoma State University by the  
17 end of his or her second term. By discretion of the County Training  
18 Program of the Cooperative Extension Service at Oklahoma State  
19 University, current, approved training hours accumulated through  
20 previous terms shall apply toward certificate hours.

21           2.   Court clerks holding office November 1, 2024, shall complete  
22 the required hours to obtain their certificate through the County  
23 Training Program of the Cooperative Extension Service at Oklahoma  
24 State University by November 1, 2029, if still holding the same



1 office. Each county assessor and county sheriff holding office on  
2 November 1, 2024, shall obtain his or her certificate through the  
3 County Training Program of the Cooperative Extension Service at  
4 Oklahoma State University by November 1, 2033, if still holding the  
5 same office. By discretion of the County Training Program of the  
6 Cooperative Extension Service at Oklahoma State University, current,  
7 approved training hours accumulated through previous terms shall  
8 apply toward certificate hours.

9 E. Upon completion of the requirements in subsections A through  
10 D of this section, each county commissioner, county clerk, county  
11 treasurer and county court clerk shall be required to attend six (6)  
12 hours of continuing education per calendar year through or approved  
13 by the County Training Program of the Cooperative Extension Service  
14 at Oklahoma State University.

15 F. The deputies of each elected county officer shall  
16 participate in the training and educational seminars relevant to  
17 their positions and duties.

18 G. Any county with a population in excess of one hundred  
19 thousand (100,000) persons according to the Federal Decennial Census  
20 or most recent population estimate shall provide training to its  
21 officers, but may offer such training using other service providers  
22 or the county's own personnel.

23 SECTION 4. AMENDATORY 19 O.S. 2021, Section 166, is  
24 amended to read as follows:

1 Section 166. A. Failure of a county officer to attend any  
2 school, conference or meeting unless excused prior thereto shall  
3 cause the county officer to forfeit his or her right to the monthly  
4 travel allowance provided by Section 165 of this title for the month  
5 in which such school, conference or meeting is held. The directing  
6 state officer or agency head shall notify the county clerk of the  
7 county of the forfeiture of such county officer.

8 B. Any county commissioner, county treasurer, county clerk,  
9 county sheriff or county court clerk who fails to complete the  
10 training requirements as outlined in Section 130.7 of this title  
11 shall, but not limited to, forfeit his or her right to receive the  
12 monthly travel allowance provided by Section 165 of this title or  
13 any other penalties authorized by law.

14 C. The County Training Program Director of the Cooperative  
15 Extension Service at Oklahoma State University shall send written  
16 notification of noncompliance to the county clerk of the county, the  
17 board of county commissioners and the State Auditor and Inspector.  
18 Upon such notification, the board of county commissioners shall not  
19 approve payment of the monthly travel allowance for said county  
20 officer. The monthly travel allowance may be reinstated the  
21 following month once the county officer becomes compliant with the  
22 training requirements. The County Training Program Director of the  
23 Cooperative Extension Service at Oklahoma State University shall  
24 send written notification to the county clerk of the county, the

1 board of county commissioners and the State Auditor and Inspector  
2 when a county officer reestablishes compliance with the training  
3 requirements.

4 D. Any county, county officer or deputy may join his or her  
5 respective state, national or international association, including  
6 but not limited to, the National Association of Counties, the  
7 International Association of Assessors and the International  
8 Association of Clerks, Recorders, Election Officials and Treasurers.  
9 It shall not be mandatory for a county officer or his or her deputy  
10 to attend any meeting, school, institute or conference sponsored or  
11 held by anyone other than a state officer or agency head, but if  
12 funds are available for travel to such meeting, school, institute or  
13 conference, either within or outside this state, from funds  
14 appropriated for traveling expenses in addition to the monthly  
15 travel allowance provided by Section 165 of this title, then it  
16 shall be lawful for such traveling expenses to be paid from such  
17 travel funds so appropriated to the county officer or his or her  
18 deputies.

19 SECTION 5. Sections 1 and 2 of this act shall become effective  
20 January 1, 2024.

21 SECTION 6. Sections 3 and 4 of this act shall become effective  
22 November 1, 2023.

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