

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 2247

By: Burns

6 COMMITTEE SUBSTITUTE

7 [County Road and Bridge Funding Incentive Act of
8 2023 - income tax credit - county population -
9 county government personnel education and training;
10 requiring certain hours of training - current
11 county officers - monthly travel allowance - an
12 effective date]

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

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

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

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

23 A. For taxable years beginning on or after January 1, 2024, and
24 ending not later than December 31, 2026, there shall be allowed as a

1 credit against the tax imposed pursuant to Section 2355 of Title 68
2 of the Oklahoma Statutes upon the taxable income of natural persons,
3 for a qualified donation made by a natural person acting in their
4 individual capacity to a county for deposit into its County Road and
5 Bridge Incentive account of its donation fund as follows:

6 1. One hundred percent (100%) of the amount of the donation to
7 a county with a population of less than twenty-five thousand
8 (25,000) persons;

9 2. Seventy-five percent (75%) of the amount of the donation to
10 a county with a population in excess of twenty-five thousand
11 (25,000) persons but not in excess of fifty thousand (50,000)
12 persons;

13 3. Fifty percent (50%) of the amount of the donation to a
14 county with a population in excess of fifty thousand (50,000)
15 persons but not in excess of seventy-five thousand (75,000) persons;
16 or

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

21 B. No tax credit otherwise authorized by this section shall be
22 claimed for a donation to a county having a population in excess of
23 one hundred thousand (100,000) persons. In order to accept a
24 donation for which a credit is to be claimed pursuant to the

1 provisions of this section, the officers of the county shall be
2 trained according to the requirements of Section 130.7 of Title 19
3 of the Oklahoma Statutes.

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

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

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

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

16 G. For tax years beginning on or after January 1, 2024, and
17 ending not later than December 31, 2026, the total amount of credits
18 authorized by this section used to offset tax shall be adjusted
19 annually to limit the annual amount of credits to Ten Million
20 Dollars (\$10,000,000.00). The Tax Commission shall annually
21 calculate and publish a percentage by which the credits authorized
22 by this section shall be reduced so the total amount of credits used
23 to offset tax does not exceed Ten Million Dollars (\$10,000,000.00)
24 per year. The formula to be used for the percentage adjustment

1 shall be Ten Million Dollars (\$10,000,000.00) divided by the credits
2 used to offset tax in the second preceding year.

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

9 I. Each county treasurer of the county to which a donation can
10 be made to qualify for the tax credit authorized by this section
11 shall create within the county donation fund an account to be
12 designated the "County Road and Bridge Incentive Account" and any
13 donation made to the county by a natural person for the purpose of
14 qualifying for the income tax credit authorized by this section
15 shall be credited to such account. No funds in the account may be
16 used to acquire new equipment, but may be used for repairs to
17 existing equipment acquired with other funds of the county or
18 acquired by other methods. The balance of the account may be used
19 by the county for improvements to county roads or bridges in
20 accordance with other requirements of law governing such
21 expenditure.

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

24

1 Section 130.7 A. ~~Each~~ For any county with a population of one
2 hundred thousand (100,000) or fewer persons according to the Federal
3 Decennial Census or most recent population estimate, each county
4 commissioner, county clerk, county treasurer, and court clerk
5 ~~holding office on May 11, 1982~~ elected or appointed after November
6 1, 2024, and those elected thereafter and the deputies of such
7 ~~elected county officers shall be required to participate in the~~
8 ~~appropriate training programs, as defined in subsection B of this~~
9 ~~section, and educational seminars relevant to their positions and~~
10 ~~duties conducted pursuant to Sections 130.1 through 130.7 of this~~
11 ~~title. In addition, county sheriffs and county assessors may attend~~
12 ~~the training programs specified in this section,~~ within ninety (90)
13 days after the general election of his or her first term of office,
14 to attend and complete the orientation training provided through or
15 approved by the County Training Program of the Cooperative Extension
16 Service at Oklahoma State University.

17 B. ~~Appropriate training programs shall include those programs~~
18 ~~provided by the Cooperative Extension Service at Oklahoma State~~
19 ~~University~~ 1. For any county with a population of one hundred
20 thousand (100,000) or fewer persons according to the Federal
21 Decennial Census or most recent population estimate, each county
22 commissioner, county clerk and county treasurer elected or appointed
23 after November 1, 2024, shall be required to obtain a Basic
24 Certification by the end of his or her first term, an Advanced I

1 Certification by the end of his or her second term, and an Advanced
2 II Certification by the end of his or her third term prescribed by
3 and provided through the County Training Program of the Cooperative
4 Extension Service at Oklahoma State University.

5 2. For any county with a population of one hundred thousand
6 (100,000) or fewer persons according to the Federal Decennial Census
7 or most recent population estimate, each county commissioner, county
8 clerk and county treasurer holding office on November 1, 2024, shall
9 obtain:

- 10 a. Basic Certification by November 1, 2026, if still
11 holding the same office,
- 12 b. Advanced I Certification by November 1, 2030, if still
13 holding the same office, and
- 14 c. Advanced II Certification by November 1, 2034, if
15 still holding the same office.

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

20 D. 1. For any county with a population of one hundred thousand
21 (100,000) or fewer persons according to the Federal Decennial Census
22 or most recent population estimate, each court clerk elected or
23 appointed after November 1, 2024, shall complete the required hours
24 to obtain his or her certificate through the County Training Program

1 of the Cooperative Extension Service at Oklahoma State University by
2 the end of his or her first term. Each county assessor and county
3 sheriff elected or appointed after November 1, 2024, shall obtain
4 his or her certificate through the County Training Program of the
5 Cooperative Extension Service at Oklahoma State University by the
6 end of his or her second term. By discretion of the County Training
7 Program of the Cooperative Extension Service at Oklahoma State
8 University, current, approved training hours accumulated through
9 previous terms shall apply toward certificate hours.

10 2. Court clerks holding office November 1, 2024, shall complete
11 the required hours to obtain their certificate through the County
12 Training Program of the Cooperative Extension Service at Oklahoma
13 State University by November 1, 2029, if still holding the same
14 office. Each county assessor and county sheriff holding office on
15 November 1, 2024, shall obtain his or her certificate through the
16 County Training Program of the Cooperative Extension Service at
17 Oklahoma State University by November 1, 2033, if still holding the
18 same office. By discretion of the County Training Program of the
19 Cooperative Extension Service at Oklahoma State University, current,
20 approved training hours accumulated through previous terms shall
21 apply toward certificate hours.

22 E. Upon completion of the requirements in subsections A through
23 D of this section, each county commissioner, county clerk, county
24 treasurer and county court clerk shall be required to attend six (6)

1 hours of continuing education per calendar year through or approved
2 by the County Training Program of the Cooperative Extension Service
3 at Oklahoma State University.

4 F. The deputies of each elected county officer shall
5 participate in the training and educational seminars relevant to
6 their positions and duties.

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

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

14 Section 166. A. Failure of a county officer to attend any
15 school, conference or meeting unless excused prior thereto shall
16 cause the county officer to forfeit his or her right to the monthly
17 travel allowance provided by Section 165 of this title for the month
18 in which such school, conference or meeting is held. The directing
19 state officer or agency head shall notify the county clerk of the
20 county of the forfeiture of such county officer.

21 B. Any county commissioner, county treasurer, county clerk,
22 county sheriff or county court clerk who fails to complete the
23 training requirements as outlined in Section 130.7 of this title
24 shall, but not limited to, forfeit his or her right to receive the

1 monthly travel allowance provided by Section 165 of this title or
2 any other penalties authorized by law.

3 C. The County Training Program Director of the Cooperative
4 Extension Service at Oklahoma State University shall send written
5 notification of noncompliance to the county clerk of the county, the
6 board of county commissioners and the State Auditor and Inspector.
7 Upon such notification, the board of county commissioners shall not
8 approve payment of the monthly travel allowance for said county
9 officer. The monthly travel allowance may be reinstated the
10 following month once the county officer becomes compliant with the
11 training requirements. The County Training Program Director of the
12 Cooperative Extension Service at Oklahoma State University shall
13 send written notification to the county clerk of the county, the
14 board of county commissioners and the State Auditor and Inspector
15 when a county officer reestablishes compliance with the training
16 requirements.

17 D. Any county, county officer or deputy may join his or her
18 respective state, national or international association, including
19 but not limited to, the National Association of Counties, the
20 International Association of Assessors and the International
21 Association of Clerks, Recorders, Election Officials and Treasurers.
22 It shall not be mandatory for a county officer or his or her deputy
23 to attend any meeting, school, institute or conference sponsored or
24 held by anyone other than a state officer or agency head, but if

1 funds are available for travel to such meeting, school, institute or
2 conference, either within or outside this state, from funds
3 appropriated for traveling expenses in addition to the monthly
4 travel allowance provided by Section 165 of this title, then it
5 shall be lawful for such traveling expenses to be paid from such
6 travel funds so appropriated to the county officer or his or her
7 deputies.

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

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

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