

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   1st Session of the 59th Legislature (2023)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2247

By: Burns of the House

and

**Hall** of the Senate

8  
9                                   COMMITTEE SUBSTITUTE

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

16  
17  
18 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

21           Sections 1 and 2 of this act shall be known and may be cited as  
22 the "County Road and Bridge Funding Incentive Act of 2023".  
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1 SECTION 2. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2357.801 of Title 68, unless  
3 there is created a duplication in numbering, reads as follows:

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

11 1. One hundred percent (100%) of the amount of the donation to  
12 a county with a population of less than twenty-five thousand  
13 (25,000) persons;

14 2. Seventy-five percent (75%) of the amount of the donation to  
15 a county with a population in excess of twenty-five thousand  
16 (25,000) persons but not in excess of fifty thousand (50,000)  
17 persons;

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

22 4. Twenty-five percent (25%) of the amount of the donation to a  
23 county with a population in excess of seventy-five thousand (75,000)  
24

1 persons, but not in excess of one hundred thousand (100,000)  
2 persons.

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

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

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

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

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

22 G. For tax years beginning on or after January 1, 2024, and  
23 ending not later than December 31, 2026, the total amount of credits  
24 authorized by this section used to offset tax shall be adjusted

1 annually to limit the annual amount of credits to Ten Million  
2 Dollars (\$10,000,000.00). The Tax Commission shall annually  
3 calculate and publish a percentage by which the credits authorized  
4 by this section shall be reduced so the total amount of credits used  
5 to offset tax does not exceed Ten Million Dollars (\$10,000,000.00)  
6 per year. The formula to be used for the percentage adjustment  
7 shall be Ten Million Dollars (\$10,000,000.00) divided by the credits  
8 used to offset tax in the second preceding year.

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

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

1 by the county for improvements to county roads or bridges in  
2 accordance with other requirements of law governing such  
3 expenditure.

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

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

22 B. ~~Appropriate training programs shall include those programs~~  
23 ~~provided by the Cooperative Extension Service at Oklahoma State~~  
24 University 1. For any county with a population of one hundred

1 thousand (100,000) or fewer persons according to the Federal  
2 Decennial Census or most recent population estimate, each county  
3 commissioner, county clerk and county treasurer elected or appointed  
4 after November 1, 2024, shall be required to obtain a Basic  
5 Certification by the end of his or her first term, an Advanced I  
6 Certification by the end of his or her second term, and an Advanced  
7 II Certification by the end of his or her third term prescribed by  
8 and provided through the County Training Program of the Cooperative  
9 Extension Service at Oklahoma State University.

10 2. For any county with a population of one hundred thousand  
11 (100,000) or fewer persons according to the Federal Decennial Census  
12 or most recent population estimate, each county commissioner, county  
13 clerk and county treasurer holding office on November 1, 2024, shall  
14 obtain:

- 15 a. Basic Certification by November 1, 2026, if still  
16 holding the same office,
- 17 b. Advanced I Certification by November 1, 2030, if still  
18 holding the same office, and
- 19 c. Advanced II Certification by November 1, 2034, if  
20 still holding the same office.

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

1        D. 1. For any county with a population of one hundred thousand  
2 (100,000) or fewer persons according to the Federal Decennial Census  
3 or most recent population estimate, each court clerk elected or  
4 appointed after November 1, 2024, shall complete the required hours  
5 to obtain his or her certificate through the County Training Program  
6 of the Cooperative Extension Service at Oklahoma State University by  
7 the end of his or her first term. Each county assessor and county  
8 sheriff elected or appointed after November 1, 2024, shall obtain  
9 his or her certificate through the County Training Program of the  
10 Cooperative Extension Service at Oklahoma State University by the  
11 end of his or her second term. By discretion of the County Training  
12 Program of the Cooperative Extension Service at Oklahoma State  
13 University, current, approved training hours accumulated through  
14 previous terms shall apply toward certificate hours.

15        2. Court clerks holding office November 1, 2024, shall complete  
16 the required hours to obtain their certificate through the County  
17 Training Program of the Cooperative Extension Service at Oklahoma  
18 State University by November 1, 2029, if still holding the same  
19 office. Each county assessor and county sheriff holding office on  
20 November 1, 2024, shall obtain his or her certificate through the  
21 County Training Program of the Cooperative Extension Service at  
22 Oklahoma State University by November 1, 2033, if still holding the  
23 same office. By discretion of the County Training Program of the  
24 Cooperative Extension Service at Oklahoma State University, current,

1 approved training hours accumulated through previous terms shall  
2 apply toward certificate hours.

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

9 F. The deputies of each elected county officer shall  
10 participate in the training and educational seminars relevant to  
11 their positions and duties.

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

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

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

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

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

23 D. Any county, county officer or deputy may join his or her  
24 respective state, national or international association, including

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

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

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

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19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
20 03/06/2023 - DO PASS, As Amended and Coauthored.

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