

1 ENGROSSED HOUSE  
2 BILL NO. 2247

By: Burns of the House

and

Hall of the Senate

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5  
6 [ County Road and Bridge Funding Incentive Act of  
7 2023 - income tax credit - county population -  
8 county government personnel education and training  
9 - requiring certain hours of training - current  
10 county officers - monthly travel allowance -  
11 noncodification - codification - effective dates ]

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

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

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

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

22 A. For taxable years beginning on or after January 1, 2024, and  
23 ending not later than December 31, 2026, there shall be allowed as a  
24 credit against the tax imposed pursuant to Section 2355 of Title 68

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

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

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

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

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

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

1 trained according to the requirements of Section 130.7 of Title 19  
2 of the Oklahoma Statutes.

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

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

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

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

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

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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.

12 Passed the House of Representatives the 13th day of March, 2023.

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Presiding Officer of the House  
of Representatives

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Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2023.

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Presiding Officer of the Senate

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