

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

SENATE BILL NO. 884

BY: RUBOTTOM

AS INTRODUCED

AN ACT RELATING TO FUEL TAXES; AMENDING 68 O.S. 1991, SECTIONS 521 AND 602, WHICH RELATE TO MOTOR FUEL TAXES AND MOTOR FUEL AND DIESEL FUEL IMPORTER FOR USE TAXES; MODIFYING APPORTIONMENT OF CERTAIN TAXES; CREATING CERTAIN REVOLVING FUND AND PROVIDING FOR APPROPRIATION AND EXPENDITURE THEREFROM; SPECIFYING PURPOSE OF FUND; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 521, is amended to read as follows:

Section 521. The tax levied by ~~the preceding section~~ Section 520 of this title shall be reported to and collected by the Tax Commission at the same time and in the same manner as provided for the collection of other taxes on motor fuels. The money derived from such tax shall be ~~deposited monthly in the General Revenue Fund of the State of Oklahoma by the Tax Commission~~ apportioned to the Fuel Inspection Division Revolving Fund.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 602, is amended to read as follows:

Section 602. It is hereby declared to be the purpose of Section 601 et seq. of this title to levy a tax on those importing gasoline into the State of Oklahoma in the fuel supply tanks of vehicles being used on the highways of this state for commercial purposes, as a just and reasonable contribution to the cost of constructing, maintaining and policing such highways incident to the use thereof by such persons, and to the end that said highway users shall pay to the State of Oklahoma an equal amount in taxes as is paid by other commercial highway users who use gasoline on which the motor fuel excise tax has been paid to this state. The revenues, including interest and penalties, collected under the provisions of this article, shall be apportioned monthly and used as follows:

(1) An amount equal to the revenue, including interest and penalties thereon, accruing from four cents (\$0.04) per gallon of the five and fifty-eight one-hundredths cents (\$0.0558) per gallon collected of the tax levied by Section 603 of this title, shall be apportioned monthly and used for the following purposes:

- (a) Three percent (3%) shall be paid by the Tax Commission to the State Treasurer and by him placed to the credit of the General Revenue Fund of the State Treasury.
- (b) Seventy percent (70%) shall be deposited in the State Treasury to the credit of the State Transportation Fund.
- (c) Five percent (5%) shall be transmitted by the Tax Commission to the treasurers of the various incorporated cities and towns of the state in the percentage which the population, as shown by the last Federal Census or the most recent annual estimate provided by the U.S. Bureau of the Census, bears to the total population of all the incorporated cities

and towns in this state. Such funds shall be expended for the construction, repair and maintenance of the streets and alleys of the incorporated cities and towns of this state.

- (d) Twenty-two percent (22%) shall be transmitted by the Tax Commission to the various counties of the state, on the following basis, to wit:

Forty percent (40%) of such sum shall be distributed to the various counties in that proportion which the county road mileage of each county bears to the entire state road mileage as certified by the State Transportation Commission, and the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the U.S. Bureau of the Census. The funds so transmitted shall be sent to the respective county treasurers, and by them deposited in the county highway fund of their respective counties, to be used by the county commissioners for the purpose of constructing and maintaining county or township highways and permanent bridges in such counties. No part of such funds shall be used for any purpose other than the construction and maintenance of county or township highways and permanent bridges in the county receiving the funds. The said funds received by any county shall not thereafter be diverted to any other county of the state, but such funds shall be expended only under the direction and control of the board of county commissioners in the county to which said funds

are apportioned. If any part of said funds is diverted for any purpose other than is provided herein, the county commissioners shall be liable on their bond for double the amount of money so diverted. Provided, that where any state or county highway has money raised from county or township bond issues for the purpose either alone or by the use of federal or state aid, or both, the county commissioners may set aside out of the funds apportioned to that county, as provided herein, an amount of money equal to the value of any part thereof, of the interest of such county or township, or both, in and to such highway or highways, bridge or bridges so constituting a part of the state highway system, which amount of money shall be considered by the excise board in reducing the levy for the purpose of retiring the bonded indebtedness and interest thereon of the county.

(2) An amount equal to the revenue, including interest and penalties thereon, accruing from one cent (\$0.01) per gallon of the five and fifty-eight one-hundredths cents (\$0.0558) per gallon collected of the tax levied by Section 603 of this title shall be apportioned monthly and shall be deposited in the State Treasury to the credit of the State Transportation Fund.

(3) An amount equal to the revenue including interest and penalties thereof accruing from one-half cent (\$0.005) per gallon of the five and fifty-eight one-hundredths cents (\$0.0558) per gallon collected of the tax levied by Section 603 of this title shall be apportioned monthly and distributed as follows: Forty percent (40%) of such sum shall be distributed to the various counties in the proportion which the county road mileage of each county bears to the entire state road mileage as certified by the State Transportation Commission, and the remaining sixty percent (60%) of such sum shall

be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the U.S. Bureau of the Census. The funds so transmitted shall be sent to the respective county treasurers and by them deposited in the county highway fund of the respective counties, to be used by the county commissioners for the purpose of constructing and maintaining county or township highways and permanent bridges in such counties. In all counties where the county excise board of any county may find it necessary, because of insufficient revenue to maintain city and county government of such county out of the general fund, after a levy of ten (10) mills has been made for any fiscal year, the county excise board may appropriate out of any funds apportioned to such county under this article, an amount sufficient to pay the salaries of the county commissioners of such county for such fiscal year.

(4) An amount equal to the revenue, including interest and penalties thereon, accruing from eight one-hundredths of one cent (\$0.0008) per gallon of the five and fifty-eight one-hundredths cents (\$0.0558) per gallon collected of the tax levied by Section 603 of this title shall be ~~deposited monthly in the General Revenue Fund of the State of Oklahoma~~ apportioned to the Fuel Inspection Division Revolving Fund.

~~It is the intent of this section to apportion the revenue collected from the tax levied by Section 603 of this title in the manner and in the same proportion for the same purposes as the revenue collected under the motor fuel tax laws is apportioned.~~

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 347 of Title 52, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the Fuel Inspection Division of the Corporation Commission to be

designated the "Fuel Inspection Division Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of Sections 521 and 602 of Title 68 of the Oklahoma Statutes. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Fuel Inspection Division of the Corporation Commission for expenses incurred in the administration of its duties pursuant to the provisions of Section 321 et seq. of Title 52 of the Oklahoma Statutes. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

SECTION 4. This act shall become effective July 1, 1992.

SECTION 5. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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