STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 409 By: Weedn

COMMITTEE SUBSTITUTEAn Act relating to revenue and taxation; authorizing county to levy motor fuel/diesel fuel tax; specifying application thereof; requiring voter approval; specifying allowable uses and providing for administration, enforcement and collection thereof; providing for apportionment of revenue; providing for codification; repealing 68 O.S. 1991, Sections 530 and 531, which relate to county fuel taxes; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 530.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Any county, acting through a majority vote of the board of county commissioners, is hereby authorized to levy a motor fuel/diesel fuel tax for revenue purposes upon all such sales within the county in the same manner as, and in addition to, the tax levied by the Motor Fuel Tax Code, Section 501 et seq. of Title 68 of the Oklahoma Statutes, the Motor Fuel/Diesel Fuel Importer for Use Tax Code, Section 601 et seq. of Title 68 of the Oklahoma Statutes and the Special Fuel Use Tax Code, Section 701 et seq. of Title 68 of the Oklahoma Statutes.

B. A tax imposed under authority of the provisions of subsection A of this section shall have application only within the territorial limits of the county levying the same and the tax shall be in addition to all other taxes levied by the county. Before any such tax is levied by the county, the resolution providing for the levy shall first be approved by a majority of the voters of such county voting thereon at a general or special election.

C. The taxes levied under the authorization of this section shall be used exclusively for the planning, construction, operation and maintenance of intermodal surface transportation, including, but not limited to, rail, transit and aeronautics, and, in the case of roads, only those roads within the territorial limits of the county, not the responsibility of the state.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 531.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Any tax levied under Section 1 of this act shall be administered in accordance with and subject to the provisions of the Motor Fuel Tax Code, Section 501 et seq. of Title 68 of the Oklahoma Statutes.

B. The Oklahoma Tax Commission shall have full authority to enforce and collect all taxes levied pursuant to Section 1 of this act, including penalties and interest thereon.

C. The Oklahoma Tax Commission shall remit to the respective county boards of equalization ninety-seven and one-half percent (97 1/2%) of the total tax collected pursuant to Section 1 of this act, with the remaining two and one-half percent (2 1/2%) being deposited to the credit of the Oklahoma Tax Commission Revolving Fund.

SECTION 3. REPEALER 68 O.S. 1991, Sections 530 and 531, are hereby repealed.

SECTION 4. This act shall become effective November 1, 1995.

45-1-0889 CD