

By: Rabon of the Senate  
and  
Erwin of the House

[ revenue and taxation -levy certain tax on gasoline  
or diesel - codification -  
effective date ]

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 500.64 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Any county of this state is hereby authorized to levy a tax upon gasoline and diesel fuel used or consumed in the county of not more than one cent (\$0.01) per gallon upon which state gasoline or diesel fuel taxes are imposed. Before such a tax may be levied by the county, the imposition of the tax and the rate thereof shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. However, if a majority of the registered voters of a county voting fail to approve such a tax, the board of county commissioners shall not call another special election for such purpose for six (6) months. Any tax approved by the registered voters of a county pursuant to the provisions of this section shall be applicable only when the point of sale to the ultimate or retail consumer is within the territorial limits of such county.

B. A tax levied pursuant to the provisions of this section shall be deemed to be a tax on the ultimate or retail consumer and shall be paid by the ultimate or retail consumer to the retailer.

The retailer shall remit such taxes to the county treasurer. Every retailer remitting taxes pursuant to the provisions of this section may retain two and one-half percent (2.5%) of the amount collected.

C. Revenue from such taxes shall be used exclusively for the planning, construction and maintenance of roads within the territorial limits of the county which are not the responsibility of the state.

D. Counties levying taxes pursuant to the provisions of this section may enter into compacts or agreements with federally recognized Indian tribes selling gasoline or diesel fuel within the territorial limits of such counties pursuant to the provisions of Section 1221 of Title 74 of the Oklahoma Statutes for the collection of such taxes by such tribes.

SECTION 2. This act shall become effective November 1, 1999.

Passed the Senate the 11th day of March, 1999.

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President of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_ ,  
1999.

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Speaker of the House of  
Representatives