STATE OF OKLAHOMA

2nd Session of the 49th Legislature (2004)

HOUSE JOINT
RESOLUTION HJR1050: Pettigrew

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 44 to Article X; providing for a tax on gasoline and diesel fuel; specifying amount of tax; creating Oklahoma Road and Bridge Maintenance Fund; requiring funds to be deposited into fund; limiting use of funds; requiring subsequent approval of tax in four years; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 49TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 44 to Article X thereof, to read as follows:

Section 44. A. In addition to any tax imposed by law, beginning January 1, 2005, there is hereby imposed on all gasoline and all diesel fuel used or consumed in this state a tax as follows:

1. Gasoline, three cents ($0.03) per gallon; and

2. Diesel fuel, three cents ($0.03) per gallon.

B. The tax shall be imposed at the time of the sale of the motor fuel or diesel fuel and shall be precollected and remitted to the Oklahoma Tax Commission in accordance with the Motor Fuel Tax Code. All other provisions of the Motor Fuel Tax Code shall apply with respect to the tax imposed herein.

C. All fuel specified in Section 500.10 of Title 68 of the Oklahoma Statutes shall be exempt from the tax imposed by subsection A of this section.

D. As used in this section, the terms “gasoline” and “diesel fuel” shall have the same meaning as those terms are defined in the Motor Fuel Tax Code.

E. The tax on gasoline and diesel fuel that is levied in subsection A of this section, and penalties and interest thereon, collected by the Oklahoma Tax Commission under the levy shall be deposited into the Oklahoma Road and Bridge Maintenance Fund created in subsection F of this section.

F. There is hereby created in the State Treasury a fund to be designated as the “Oklahoma Road and Bridge Maintenance Fund”. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all revenues generated by the levy on gasoline and diesel fuel in subsection A of this section.

G. The Oklahoma Road and Bridge Maintenance Fund shall be used only for the repair and maintenance of existing roads and bridges in the State of Oklahoma.

H. It is the intent of this section of the Oklahoma Constitution to increase gasoline and diesel fuel taxes with the purpose of providing additional funds for transportation. It is the further intent of this section of the Oklahoma Constitution that the amount of state funding for transportation from sources other than the increased gasoline and diesel fuel tax revenues as provided herein be maintained or increased, and that such additional revenues shall not be used to supplant or replace other sources of state funds supporting transportation needs in Oklahoma or be used to service the debt on any existing or future bond issues. In no event shall state appropriations for transportation needs in Oklahoma be funded at less than four and one-half percent (4.5%) of the state’s total fiscal year appropriation exclusive of the funds apportioned

in this section. In addition, no less than fifty-five percent (55%) of the monies generated by the tax on gasoline and diesel fuel under the Motor Fuel Tax Code shall be apportioned to the State Highway Construction and Maintenance Fund.

In order to ensure that the funds are used to enhance and not supplant funding for transportation, the State Board of Equalization shall examine and investigate appropriations for transportation each year. At the meeting of the State Board of Equalization held within five (5) days after the monthly apportionment in February of each year, the State Board of Equalization shall issue a finding and report which shall state whether appropriations from the funds provided by this section were used to enhance or supplant transportation funding. If the State Board of Equalization finds that transportation funding was supplanted by funds generated from this section, the Board shall specify the amount by which transportation funding was supplanted. In this event, the Legislature shall not make any appropriations for the ensuing fiscal year until an appropriation in that amount is made to replenish the funds that were supplanted.

I. The Legislature may enact laws to implement the provisions of this section.

J. Nine (9) years from passage of this act, the levy provided in subsection A of this section shall be referred to the people for their approval or rejection. On December 31, 2014, the levy provided in subsection A of this section shall expire unless approved by the people. If the levy provided in subsection A of this section is approved by the people, it will continue to stay effective.

SECTION 2. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 1 of this resolution shall be in the following form:

BALLOT TITLE

Legislative Referendum No. ____ State Question No. ____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure will impose an additional tax on gasoline and diesel fuel. The tax for gasoline will be 3 cents per gallon. The tax on diesel fuel will be 3 cents per gallon. The measure creates the Oklahoma Road and Bridge Maintenance Fund. Revenues from the tax will be deposited into the Oklahoma Road and Bridge Maintenance Fund. Monies deposited in the fund can only be used for the repair and maintenance of existing roads and bridges in the State of Oklahoma. The measure prohibits any act to decrease funding from transportation. The tax will have to be reapproved by a vote of the people or it will expire in 10 years.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL — YES _____

AGAINST THE PROPOSAL — NO _____

SECTION 3. The Chief Clerk of the House of Representatives, immediately after the passage of this act, shall prepare and file one copy thereof, including the Ballot Title set forth in SECTION 2 hereof, with the Secretary of State and one copy with the Attorney General.

49-2-8137 DLW 01/19/04