

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

CONFERENCE COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
SENATE BILL 237

By: Morgan and Crutchfield of  
the Senate

and

Benge and Newport of the  
House

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; requiring Corporation Commission to transfer certain revenues to Oklahoma Tax Commission; providing for apportionment thereof; amending 68 O.S. 2001, Section 602, which relates to motor fuel taxes; requiring Tax Commission to transfer certain sum to Corporation Commission under certain circumstances; providing procedures therefore; providing for codification; providing an effective date; and declaring an emergency.

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 1120.2 of Title 47, unless there is created a duplication in numbering, reads as follows:

On a monthly basis, the Corporation Commission shall transfer to the Oklahoma Tax Commission the amount of net revenues collected under the International Registration Plan to be apportioned by the Tax Commission in accordance with the provisions of Section 1104 of Title 47 of the Oklahoma Statutes.

SECTION 2. AMENDATORY 68 O.S. 2001, 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 and diesel fuel into this state 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 the highway users shall pay to this state an equal amount in taxes as is paid by other commercial highway users who use gasoline and diesel fuel 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 in the manner and in the same proportion for the same purposes as the revenue collected pursuant to the Motor Fuel Tax Code is apportioned.

Provided, in the event that collections are insufficient for the monthly payment of motor fuel taxes to other states or jurisdictions in accordance with the International Fuel Tax Agreement, the Oklahoma Tax Commission shall transfer to the Corporation Commission the sum necessary for payment in full from current diesel fuel tax collections. Such transfer shall occur within five (5) working days of the request by the Corporation Commission.

SECTION 3. This act shall become effective July 1, 2005.

SECTION 4. 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.

50-1-2018

CD

6/13/2015 1:15:33 AM