

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 HOUSE BILL 2767

By: Cox

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating an  
8 apportionment system for certain motor fuel tax  
9 revenue; providing calculation method; providing for  
10 collection of certain data; requiring certain monthly  
11 reports; directing Oklahoma Tax Commission to make  
12 certain determinations; directing apportionment of  
13 certain revenue; directing Tax Commission to provide  
14 information; creating the Oklahoma Lake Promotions  
15 Revolving Fund; providing for disbursement of funds;  
16 specifying purpose for which funds must be expended;  
17 specifying method for determining certain amounts;  
18 providing for codification; and providing an  
19 effective date.

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

21 SECTION 1. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 500.6b of Title 68, unless there  
23 is created a duplication in numbering, reads as follows:

24 A. The Oklahoma Tax Commission shall develop a reporting system  
for marinas on lakes in this state to determine the total number of  
gallons of motor fuel that was subject to the tax imposed by Section  
500.4 of Title 68 of the Oklahoma Statutes sold by each vendor  
located at a marina within the state. Marinas on lakes in the state

1 that sell fuel subject to the tax imposed by Section 500.4 of Title  
2 68 of the Oklahoma Statutes shall report on a monthly basis, on  
3 forms provided by the Tax Commission, the amount of fuel that is  
4 subject to the tax imposed by Section 500.4 of Title 68 of the  
5 Oklahoma Statutes sold at the marina.

6 B. The Tax Commission shall use the information collected  
7 pursuant to subsection A of this section to determine the amount of  
8 motor fuel tax revenue attributable to fuel that is sold at marinas  
9 on lakes in this state. An amount of revenue equal to the total  
10 amount of motor fuel tax revenue attributable to all fuel that is  
11 sold at marinas on lakes in this state shall be placed in the  
12 Oklahoma Lake Promotions Revolving Fund created in subsection D of  
13 this section.

14 C. All the information collected by the Tax Commission and used  
15 pursuant to this section shall be provided by the Tax Commission to  
16 the Oklahoma Tourism and Recreation Department.

17 D. There is hereby created in the State Treasury a revolving  
18 fund for the Oklahoma Tourism and Recreation Department to be  
19 designated the "Oklahoma Lake Promotions Revolving Fund". The fund  
20 shall be a continuing fund, not subject to fiscal year limitations,  
21 and shall consist of all monies received by the Oklahoma Tourism and  
22 Recreation Department pursuant to this section. All monies accruing  
23 to the credit of said fund are hereby appropriated and may be  
24 budgeted and expended by the Oklahoma Tourism and Recreation

1 Department for the purpose of promoting Oklahoma lakes.  
2 Expenditures from said fund shall be made upon warrants issued by  
3 the State Treasurer against claims filed as prescribed by law with  
4 the Director of State Finance for approval and payment.

5 E. The Oklahoma Tourism and Recreation Department shall expend  
6 the funds in the Oklahoma Lake Promotions Revolving Fund promoting  
7 the different Oklahoma lakes in amounts proportionate to the amount  
8 of tax collected pursuant to Section 500.4 of Title 68 of the  
9 Oklahoma Statutes that is attributable to fuel sales at marinas on  
10 each lake. The Department shall use the information provided  
11 pursuant to subsection B of this section to determine the amount  
12 spent with respect to each lake area if any.

13 SECTION 2. This act shall become effective January 1, 2009.

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