

1 STATE OF OKLAHOMA

2 1st Session of the 51st Legislature (2007)

3 SENATE BILL 155

By: Laughlin

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5
6 AS INTRODUCED

7 An Act relating to motor vehicles and revenue and
8 taxation; amending 47 O.S. 2001, Section 1104, as
9 last amended by Section 1, Chapter 45, 2nd
10 Extraordinary Session, O.S.L. 2006 (47 O.S. Supp.
11 2006, Section 1104), which relates to apportionment
12 of motor vehicle taxes, fees and penalties; modifying
13 apportionment of certain revenues; amending 68 O.S.
14 2001, Section 704, which relates to special use fuel
15 taxes, fees and penalties; modifying apportionment of
16 certain revenues; providing an effective date; and
17 declaring an emergency.

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

19 SECTION 1. AMENDATORY 47 O.S. 2001, Section 1104, as
20 last amended by Section 1, Chapter 45, 2nd Extraordinary Session,
21 O.S.L. 2006 (47 O.S. Supp. 2006, Section 1104), is amended to read
22 as follows:

23 Section 1104. A. Unless otherwise provided by law, all fees,
24 taxes and penalties collected or received pursuant to the Oklahoma
Vehicle License and Registration Act or Section 1-101 et seq. of
this title shall be apportioned and distributed monthly by the
Oklahoma Tax Commission in accordance with this section.

1 B. 1. The following percentages of the monies referred to in
2 subsection A of this section shall be apportioned to the various
3 school districts in accordance with paragraph 2 of this subsection:

4 a. from October 1, 2000, until June 30, 2001, thirty-five
5 and forty-six one-hundredths percent (35.46%),

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, thirty-five and ninety-one one-hundredths
8 percent (35.91%), and

9 c. for the year beginning July 1, 2002, and all
10 subsequent years, thirty-six and twenty one-hundredths
11 percent (36.20%).

12 2. The monies apportioned pursuant to subparagraphs a through c
13 of paragraph 1 of this subsection shall be apportioned to the
14 various school districts as follows:

15 a. except as otherwise provided in this subparagraph,
16 each district shall receive the same amount of funds
17 as such district received from the taxes and fees
18 provided in this title in the corresponding month of
19 the preceding year. Any district eligible for funds
20 pursuant to the provisions of this section that was
21 not eligible the preceding year shall receive an
22 amount equal to the average daily attendance of the
23 applicable year multiplied by the average daily
24 attendance apportionment within such county for each

1 appropriate month. For fiscal year 1995 and
2 thereafter, any district which received less than
3 twenty-five percent (25%) of the average apportionment
4 of the monies made to school districts in this state
5 based on average daily attendance in fiscal year 1995
6 shall receive an amount equal to the average daily
7 attendance in the 1994-1995 school year multiplied by
8 the average daily attendance apportionment within the
9 county in which the district is located for each
10 appropriate month, and

11 b. any funds remaining unallocated following the
12 allocation provided in subparagraph a of this
13 paragraph shall be apportioned to the various school
14 districts so that each district shall first receive
15 the cumulative total of the monthly apportionments for
16 which it is otherwise eligible under subparagraph a of
17 this paragraph and then an amount based upon the
18 proportion that each district's average daily
19 attendance bears to the total average daily attendance
20 of those districts entitled to receive funds pursuant
21 to this section as certified by the State Department
22 of Education.

1 Each district's allocation of funds shall be remitted to the
2 county treasurer of the county wherein the administrative
3 headquarters of the district are located.

4 No district shall be eligible for the funds herein provided
5 unless the district makes an ad valorem tax levy of fifteen (15)
6 mills and maintains nine (9) years of instruction and pursuant to
7 the rules of the State Board of Education, is authorized to maintain
8 ten (10) years of instruction.

9 C. ~~1-~~ The following percentages of the monies referred to in
10 subsection A of this section shall be remitted to the State
11 Treasurer to be credited to the ~~General Revenue Fund of the State~~
12 ~~Treasury~~ State Highway Construction and Maintenance Fund:

- 13 a. ~~from October 1, 2000, until June 30, 2001, forty five~~
14 ~~and ninety seven one hundredths percent (45.97%),~~
- 15 b. ~~for the year beginning July 1, 2001, and ending June~~
16 ~~30, 2002, forty five and twenty nine one hundredths~~
17 ~~percent (45.29%),~~
- 18 c. ~~for the year beginning July 1, 2002, and for the~~
19 ~~subsequent fiscal years ending June 30, 2007, forty~~
20 ~~four and eighty four one hundredths percent (44.84%),~~
- 21 d. ~~for the year beginning July 1, 2007, and ending June~~
22 ~~30, 2008, thirty nine and eighty four one hundredths~~
23 ~~percent (39.84%),~~
- 24 e. for

1 1. For the year beginning July 1, 2008, and ending June 30,
2 2009, thirty-four and eighty-four one-hundredths percent (34.84%)7;
3 and

4 ~~f.~~ for

5 2. For the year beginning July 1, 2009, and all subsequent
6 years, twenty-nine and eighty-four one-hundredths percent (29.84%).

7 ~~2. In the event that additional monies are necessary pursuant~~
8 ~~to subsection N of this section, such additional monies shall be~~
9 ~~deducted from the monies apportioned to the General Revenue Fund.~~

10 D. The following percentages of the monies referred to in
11 subsection A of this section shall be remitted to the State
12 Treasurer to be credited to the State Transportation Fund:

13 1. From October 1, 2000, until June 30, 2001, thirty one-
14 hundredths percent (0.30%); and

15 2. For the year beginning July 1, 2001, and all subsequent
16 years, thirty-one one-hundredths percent (0.31%).

17 E. 1. The following percentages of the monies referred to in
18 subsection A of this section shall be apportioned to the various
19 counties as set forth in paragraph 2 of this ~~section~~ subsection:

20 a. from October 1, 2000, until June 30, 2001, seven and
21 nine one-hundredths percent (7.09%),

22 b. for the year beginning July 1, 2001, and ending June
23 30, 2002, seven and eighteen one-hundredths percent
24 (7.18%), and

1 c. for the year beginning July 1, 2002, and all
2 subsequent years, seven and twenty-four one-hundredths
3 percent (7.24%).

4 2. The monies apportioned pursuant to subparagraphs a through c
5 of paragraph 1 of this subsection shall be apportioned as follows:
6 forty percent (40%) of such sum shall be distributed to the various
7 counties in that proportion which the county road mileage of each
8 county bears to the entire state road mileage as certified by the
9 Transportation Commission and the remaining sixty percent (60%) of
10 such sum shall be distributed to the various counties on the basis
11 which the population and area of each county bears to the total
12 population and area of the state. The population shall be as shown
13 by the last Federal Census or the most recent annual estimate
14 provided by the United States Bureau of the Census. The funds shall
15 be used for the purpose of constructing and maintaining county
16 highways, provided, however, the county treasurer may deposit so
17 much of the funds in the sinking fund as may be necessary for the
18 retirement of interest and annual accrual of indebtedness created by
19 the issuance of county or township bonds for road purposes. Such
20 deposits to the sinking fund shall not exceed forty percent (40%) of
21 the funds allocated to a county pursuant to this paragraph.

22 F. 1. The following percentages of the monies referred to in
23 subsection A of this section shall be remitted to the county
24 treasurers of the respective counties and by them deposited in a

1 separate special revenue fund to be used by the county commissioners
2 in accordance with paragraph 2 of this subsection:

3 a. from October 1, 2000, until June 30, 2001, two and
4 fifty-three one-hundredths percent (2.53%),

5 b. for the year beginning July 1, 2001, and ending June
6 30, 2002, two and fifty-six one-hundredths percent
7 (2.56%), and

8 c. for the year beginning July 1, 2002, and all
9 subsequent years, two and fifty-nine one-hundredths
10 percent (2.59%).

11 2. The monies apportioned pursuant to subparagraphs a through c
12 of paragraph 1 of this subsection shall be used for the primary
13 purpose of matching federal funds for the construction of federal
14 aid projects on county roads, or constructing and maintaining county
15 or township highways and permanent bridges of such counties. The
16 distribution of monies apportioned by this paragraph shall be made
17 upon the basis of the current formula based upon road mileage, area
18 and population as related to county road improvement and maintenance
19 costs. Provided, however, the Department of Transportation may
20 update the formula factors from time to time as necessary to account
21 for changing conditions.

22 G. 1. The following percentages of the monies referred to in
23 subsection A of this section shall be transmitted by the Tax
24

1 Commission to the various counties as set forth in paragraph 2 of
2 this subsection:

3 a. from October 1, 2000, until June 30, 2001, three and
4 fifty-five one-hundredths percent (3.55%),

5 b. for the year beginning July 1, 2001, and ending June
6 30, 2002, three and fifty-nine one-hundredths percent
7 (3.59%), and

8 c. for the year beginning July 1, 2002, and all
9 subsequent years, three and sixty-two one-hundredths
10 percent (3.62%).

11 2. The monies apportioned pursuant to subparagraphs a through c
12 of paragraph 1 of this subsection shall be transmitted to the
13 various counties on the basis of a formula to be developed by the
14 Department of Transportation. Such formula shall be similar to that
15 currently used for the distribution of County Bridge Program Funds,
16 but also taking into consideration the effect of terrain and traffic
17 volume as related to county road improvement and maintenance costs.
18 Provided, however, the Department of Transportation may update the
19 formula factors from time to time as necessary to account for
20 changing conditions. The funds shall be transmitted to the various
21 county treasurers to be deposited in the county highway fund of
22 their respective counties.

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1 H. 1. The following percentages of the monies referred to in
2 subsection A of this section shall be apportioned to the various
3 counties as set forth in paragraph 2 of this subsection:

4 a. from October 1, 2000, until June 30, 2001, eighty-one
5 one-hundredths percent (0.81%),

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, eighty-two one-hundredths percent (0.82%),
8 and

9 c. for the year beginning July 1, 2002, and all
10 subsequent years, eighty-three one-hundredths percent
11 (0.83%).

12 2. The monies apportioned pursuant to subparagraphs a through c
13 of paragraph 1 of this subsection shall be apportioned to the
14 various counties as follows:

15 a. each county shall receive the same amount of funds as
16 such county received from the taxes and fees provided
17 for in the 1985 fiscal year, and

18 b. any funds remaining unallocated following the
19 allocation provided in subparagraph a of this
20 paragraph shall be apportioned to the various counties
21 based upon the proportion that each county's
22 population bears to the total state population.

1 Each county's allocation of funds shall be remitted to the
2 various county treasurers to be deposited in the general fund of the
3 county and used for the support of county government.

4 I. 1. The following percentages of the monies referred to in
5 subsection A of this section shall be apportioned to the various
6 cities and incorporated towns as set forth in paragraph 2 of this
7 subsection:

8 a. from October 1, 2000, until June 30, 2001, three and
9 four one-hundredths percent (3.04%),

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, three and eight one-hundredths percent
12 (3.08%), and

13 c. for the year beginning July 1, 2002, and all
14 subsequent years, three and ten one-hundredths percent
15 (3.10%).

16 2. The monies apportioned pursuant to subparagraphs a through c
17 of paragraph 1 of this subsection shall be apportioned to the
18 various cities and incorporated towns based upon the proportion that
19 each city or incorporated town's population bears to the total
20 population of all cities and incorporated towns in the state. Such
21 funds shall be remitted to the various county treasurers for
22 allocation to the various cities and incorporated towns. All such
23 funds shall be used for the construction, maintenance, repair,
24 improvement and lighting of streets and alleys. Provided, however,

1 the governing board of any city or town may, with the approval of
2 the county excise board, transfer any surplus funds to the general
3 revenue fund of such city or town whenever an emergency requires
4 such a transfer.

5 J. The following percentages of the monies referred to in
6 subsection A of this section shall be remitted to the State
7 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
8 Fund:

9 1. From October 1, 2000, until June 30, 2001, one and twenty-
10 two one-hundredths percent (1.22%);

11 2. For the year beginning July 1, 2001, and ending June 30,
12 2002, one and twenty-three one-hundredths percent (1.23%); and

13 3. For the year beginning July 1, 2002, and all subsequent
14 years, one and twenty-four one-hundredths percent (1.24%).

15 K. Three one-hundredths of one percent (3/100 of 1%) of the
16 monies referred to in subsection A of this section shall be remitted
17 to the State Treasurer to be credited to the Wildlife Conservation
18 Fund. Seventy-five percent (75%) of the funds shall be used for
19 fish habitat restoration and twenty-five percent (25%) of the funds
20 shall be used in the fish hatchery system for fish production.

21 L. 1. For the year beginning July 1, 2007, and ending June 30,
22 2008, five percent (5%) of monies referred to in subsection A of
23 this section shall be remitted to the State Treasurer to be credited
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1 to the County Improvements for Roads and Bridges Fund as created in
2 Section ~~7 of this act~~ 507 of Title 69 of the Oklahoma Statutes.

3 2. For the year beginning July 1, 2008, and ending June 30,
4 2009, ten percent (10%) of monies referred to in subsection A of
5 this section shall be remitted to the State Treasurer to be credited
6 to the County Improvements for Roads and Bridges Fund as created in
7 Section ~~7 of this act~~ 507 of Title 69 of the Oklahoma Statutes.

8 3. For the year beginning July 1, 2009, and all subsequent
9 years, fifteen percent (15%) of monies referred to in subsection A
10 of this section shall be remitted to the State Treasurer to be
11 credited to the County Improvements for Roads and Bridges Fund as
12 created in Section ~~7 of this act~~ 507 of Title 69 of the Oklahoma
13 Statutes.

14 M. Monies allocated to counties by this section may be
15 estimated by the county excise board in the budget for the county as
16 anticipated revenue to the extent of ninety percent (90%) of the
17 previous year's income from such source, provided, not more than
18 fifteen percent (15%) can be encumbered during any month.

19 N. In no event shall the monies apportioned pursuant to
20 subsections B, E, F, G, H, I and L of this section be less than the
21 monies apportioned in the previous fiscal year.

22 ~~O. Notwithstanding any other provisions of this section, for~~
23 ~~the fiscal year beginning July 1, 2003, the first One Hundred~~
24 ~~Thousand Dollars (\$100,000.00) of the monies collected or received~~

1 ~~by the Tax Commission pursuant to the registration of motorcycles~~
2 ~~and mopeds in this state shall be placed to the credit of the~~
3 ~~Oklahoma Tax Commission Revolving Fund.~~

4 SECTION 2. AMENDATORY 68 O.S. 2001, Section 704, is
5 amended to read as follows:

6 Section 704. A. The purpose of Section 701 et seq. of this
7 title is to provide revenue for ~~general governmental functions of~~
8 ~~state government and for~~ the construction and maintenance of state
9 and county highways and bridges. The tax, including penalties and
10 interest collected under the levy in Section 703 of this title,
11 shall be apportioned monthly for use as follows:

12 1. An amount equal to the revenue, including penalties and
13 interest thereon, accruing from four cents (\$0.04) per gallon of the
14 five and one-half cents (\$0.055) per gallon collected of the tax
15 levied by Section 703 of this title, shall be apportioned monthly
16 and used for the following purposes:

17 a. three percent (3%) shall be paid by the Tax Commission
18 to the State Treasurer and placed to the credit of the
19 ~~General Revenue Fund of the State Treasury~~ State
20 Highway Construction and Maintenance Fund,

21 b. seventy-two and three-fourths percent (72 3/4%) shall
22 be deposited in the State Treasury to the credit of
23 the State Transportation Fund, and
24

1 c. twenty-four and one-fourth percent (24 1/4%) shall be
2 transmitted by the Tax Commission to various counties
3 of the state, in the percentage which the population
4 and area of each county bears to the population and
5 area of the entire state. The population shall be as
6 shown by the last Federal Census or the most recent
7 annual estimate provided by the U.S. Bureau of the
8 Census;

9 2. An amount equal to the revenue, including penalties and
10 interest thereon, accruing from one cent (\$0.01) per gallon of the
11 five and one-half cents (\$0.055) per gallon collected of the tax
12 levied by Section 703 of this title, shall be apportioned monthly
13 and shall be deposited in the State Treasury to the credit of the
14 State Transportation Fund; and

15 3. An amount equal to the revenue, including penalties and
16 interest thereon, accruing from one-half cent (\$0.005) per gallon of
17 the five and one-half cents (\$0.055) per gallon collected of the tax
18 levied by Section 703 of this title, shall be apportioned monthly
19 and distributed as follows:

20 Forty percent (40%) of such sum shall be distributed to the
21 various counties in that proportion which the county road mileage of
22 each county bears to the entire state road mileage as certified by
23 the State Transportation Commission, and the remaining sixty percent
24 (60%) of such sum shall be distributed to the various counties on

1 the basis which the population and area of each county bears to the
2 total population and area of the state. The population shall be as
3 shown by the last Federal Census or the most recent annual estimate
4 provided by the U.S. Bureau of the Census.

5 B. The funds apportioned or transmitted pursuant to the
6 provisions of subparagraph c of paragraph 1 of subsection A of this
7 section and paragraph 3 of subsection A of this section shall be
8 used in accordance with and subject to the provisions of subsection
9 B of Section 500.6 of this title.

10 SECTION 3. This act shall become effective July 1, 2007.

11 SECTION 4. It being immediately necessary for the preservation
12 of the public peace, health and safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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