

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SENATE BILL 1065

By: Wyrick

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending
8 Sections 2 and 10, Chapter 322, O.S.L. 2004, as
9 amended by Sections 9 and 10, Chapter 393, O.S.L.
10 2008 (68 O.S. Supp. 2008, Sections 302-5 and 402-3),
11 which relate to cigarette and tobacco products tax;
12 modifying apportionment of tax on cigarettes and
13 tobacco products; providing for distribution of tax
14 revenue on specified basis; providing an effective
15 date; and declaring an emergency.

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

17 SECTION 1. AMENDATORY Section 2, Chapter 322, O.S.L.
18 2004, as amended by Section 9, Chapter 393, O.S.L. 2008 (68 O.S.
19 Supp. 2008, Section 302-5), is amended to read as follows:

20 Section 302-5. A. Effective January 1, 2005, in addition to
21 the tax levied in Sections 302, 302-1, 302-2, 302-3 and 302-4 of
22 this title, there is hereby levied upon the sale, use, gift,
23 possession, or consumption of cigarettes, as defined in Sections 301
24 through 325 of this title, within this state, a tax at the rate of
forty (40) mills per cigarette.

1 B. Except as provided in subsection D of this section, the
2 revenue resulting from the additional tax levied in subsection A of
3 this section shall be apportioned by the Oklahoma Tax Commission and
4 transmitted to the State Treasurer as follows:

5 1. Twenty-two and six-hundredths percent (22.06%) shall be
6 placed to the credit of the Health Employee and Economy Improvement
7 Act Revolving Fund created in Section 1010.1 of Title 56 of the
8 Oklahoma Statutes;

9 2. Three and nine-hundredths percent (3.09%) shall be placed to
10 the credit of the Comprehensive Cancer Center Debt Service Revolving
11 Fund created in Section 160.1 of Title 62 of the Oklahoma Statutes;

12 3. Before July 1, 2008, seven and fifty-hundredths percent
13 (7.50%) shall be placed to the credit of the Trauma Care Assistance
14 Revolving Fund created in Section 1-2530.9 of Title 63 of the
15 Oklahoma Statutes. ~~On and after~~ For the fiscal year beginning July
16 1, 2008, seven and fifty-hundredths percent (7.50%) shall be
17 allocated as provided in subparagraphs a, b and c of this paragraph.
18 On and after July 1, 2009, eight and eighty-nine-hundredths percent
19 (8.89%) shall be allocated as follows:

20 a. every month, an amount equal to the actual amount
21 placed to the credit of the Trauma Care Assistance
22 Revolving Fund pursuant to this paragraph for the same
23 month of the 2008 fiscal year shall be credited to the
24 Trauma Care Assistance Revolving Fund,

1 b. every month, any amount over and above the amount
2 placed to the credit of the Trauma Care Assistance
3 Revolving Fund pursuant to subparagraph a of this
4 paragraph shall be credited to the Oklahoma Emergency
5 Response Systems Stabilization and Improvement
6 Revolving Fund as created in ~~Section 8 of this act~~
7 1.2512.1 of Title 63 of the Oklahoma Statutes until
8 the combined amount credited to the Oklahoma Emergency
9 Response Systems Stabilization and Improvement
10 Revolving Fund pursuant to this section and Section
11 402-3 of this title is equal to a total of Two Million
12 Five Hundred Thousand Dollars (\$2,500,000.00) each
13 year, and

14 c. any additional revenue allocated pursuant to this
15 paragraph shall be placed to the credit of the Trauma
16 Care Assistance Revolving Fund;

17 4. Three and nine-hundredths percent (3.09%) shall be placed to
18 the credit of the Oklahoma State University College of Osteopathic
19 Medicine Revolving Fund created in Section 160.2 of Title 62 of the
20 Oklahoma Statutes;

21 5. Twenty-six and thirty-eight-hundredths percent (26.38%)
22 shall be placed to the credit of the Oklahoma Health Care Authority
23 Medicaid Program Fund created in Section 5020 of Title 63 of the
24 Oklahoma Statutes for the purposes of maintaining programs and

1 services funded under the federal "Jobs and Growth Tax Relief
2 Reconciliation Act of 2003", reimbursing city/county-owned
3 hospitals, increasing emergency room physician rates, and providing
4 TEFRA 134, also known as "Katie Beckett" services;

5 6. Two and sixty-five-hundredths percent (2.65%) shall be
6 placed to the credit of the Department of Mental Health and
7 Substance Abuse Services Revolving Fund created in Section 2-303 of
8 Title 43A of the Oklahoma Statutes;

9 7. Forty-four-hundredths of one percent (0.44%) shall be placed
10 to the credit of the Belle Maxine Hilliard Breast and Cervical
11 Cancer Treatment Revolving Fund created in Section 1-559 of Title 63
12 of the Oklahoma Statutes;

13 8. One percent (1%) shall be placed to the credit of the
14 Teachers' Retirement System Revolving Fund created in Section 158 of
15 Title 62 of the Oklahoma Statutes;

16 9. Two and seven-hundredths percent (2.07%) shall be placed to
17 the credit of the Education Reform Revolving Fund created in Section
18 41.29b of Title 62 of the Oklahoma Statutes;

19 10. Sixty-six-hundredths percent (0.66%) shall be placed to the
20 credit of the Tobacco Prevention and Cessation Revolving Fund
21 created in Section 1-105d of Title 63 of the Oklahoma Statutes;

22 11. Sixteen and eighty-three-hundredths percent (16.83%) shall
23 be placed to the credit of the General Revenue Fund; and
24

1 12. For fiscal years beginning July 1, 2004, and ending June
2 30, 2006, fourteen and twenty-three-hundredths percent (14.23%)
3 shall be apportioned to municipalities and counties that levy a
4 sales tax, in the proportions which total municipal and county sales
5 tax revenue was apportioned by the Tax Commission in the preceding
6 month; and

7 13. On and after July 1, 2009, two and one-half percent (2.5%)
8 shall be apportioned by the Oklahoma Tax Commission as follows:

9 a. one and twenty-five-hundredths percent (1.25%) to the
10 various emergency medical services districts of this
11 state which are levying a tax of three (3) mills
12 pursuant to Section 9C of Article X of the Oklahoma
13 Constitution, to be distributed to the various
14 districts in that proportion which the district road
15 mileage of that district bears to the entire state
16 road mileage as certified by the Transportation
17 Commission, and

18 b. one and twenty-five-hundredths percent (1.25%) to the
19 various emergency medical services districts of this
20 state which are levying a tax of three (3) mills
21 pursuant to Section 9C of Article X of the Oklahoma
22 Constitution, to be distributed to the various
23 districts based on the proportion each district's
24 population bears to the total state population.

1 For fiscal years beginning July 1, 2006, and thereafter, the
2 apportionment percentage specified in paragraph 12 of this
3 subsection will be adjusted by dividing the total municipal and
4 county sales tax revenue collected in the calendar year immediately
5 preceding the commencement of the fiscal year by the sum of the
6 state sales tax revenue and total municipal and county sales tax
7 revenue collected in the same year. This ratio shall be divided by
8 the ratio of the total municipal and county sales tax revenue
9 collected in the calendar year beginning January 1, 2004, and ending
10 December 31, 2004, divided by the sum of the state sales tax revenue
11 and total municipal and county sales tax revenue collected in the
12 same year. The resulting quotient shall be multiplied by fourteen
13 and twenty-three-hundredths percent (14.23%) to determine the
14 apportionment percentage for the fiscal year.

15 For fiscal years beginning July 1, 2006, and thereafter, any
16 adjustment to the percentage of revenues apportioned to
17 municipalities and counties shall be reflected in the percent of
18 revenues apportioned to the General Revenue Fund.

19 C. The tax shall be evidenced by tax stamps as now provided
20 for; however, as to cigarette packages of less than ten cigarettes
21 for free distribution as samples, the tax herein levied shall be
22 computed and paid as provided for other cigarette taxes without
23 affixing stamps on each such package.

24

1 D. The net amount of any revenue resulting from a payment in
2 lieu of excise taxes on cigarettes levied by this section, pursuant
3 to a compact with a federally recognized Indian tribe or nation
4 after deductions for deposits into trust accounts pursuant to such
5 compacts, shall be apportioned by the Tax Commission and transmitted
6 to the State Treasurer as follows:

7 1. Thirty-three and forty-nine-hundredths percent (33.49%)
8 shall be placed to the credit of the Health Employee and Economy
9 Improvement Act Revolving Fund created in Section 1010.1 of Title 56
10 of the Oklahoma Statutes;

11 2. Four and sixty-nine-hundredths percent (4.69%) shall be
12 placed to the credit of the Comprehensive Cancer Center Debt Service
13 Revolving Fund created in Section 160.1 of Title 62 of the Oklahoma
14 Statutes;

15 3. Before July 1, 2008, eleven and thirty-nine-hundredths
16 percent (11.39%) shall be placed to the credit of the Trauma Care
17 Assistance Revolving Fund created in Section 1-2522 of Title 63 of
18 the Oklahoma Statutes. ~~On and after~~ For the fiscal year beginning
19 July 1, 2008, eleven and thirty-nine-hundredths percent (11.39%)
20 shall be allocated as provided in subparagraphs a, b and c of this
21 paragraph. On and after July 1, 2009, eight and eighty-nine-
22 hundredths percent (8.89%) shall be allocated as follows:

- 23 a. every month, an amount equal to the actual amount
24 placed to the credit of the Trauma Care Assistance

1 Revolving Fund pursuant to this paragraph for the same
2 month of the 2008 fiscal year shall be credited to the
3 Trauma Care Assistance Revolving Fund,

4 b. every month, any amount over and above the amount
5 placed to the credit of the Trauma Care Assistance
6 Revolving Fund pursuant to subparagraph a of this
7 paragraph shall be credited to the Oklahoma Emergency
8 Response Systems Stabilization and Improvement
9 Revolving Fund as created in Section ~~8 of this act~~
10 1.2512.1 of Title 63 of the Oklahoma Statutes until
11 the combined amount credited to the Oklahoma Emergency
12 Response Systems Stabilization and Improvement
13 Revolving Fund pursuant to this section and Section
14 402-3 of this title is equal to a total of Two Million
15 Five Hundred Thousand Dollars (\$2,500,000.00) each
16 year, and

17 c. any additional revenue allocated pursuant to this
18 paragraph shall be placed to the credit of the Trauma
19 Care Assistance Revolving Fund;

20 4. Four and sixty-nine-hundredths percent (4.69%) shall be
21 placed to the credit of the Oklahoma State University College of
22 Osteopathic Medicine Revolving Fund created in Section 160.2 of
23 Title 62 of the Oklahoma Statutes;
24

1 5. Forty and six-hundredths percent (40.06%) shall be placed to
2 the credit of the Oklahoma Health Care Authority Medicaid Program
3 Fund created in Section 5020 of Title 63 of the Oklahoma Statutes
4 for the purposes of maintaining programs and services funded under
5 the federal "Jobs and Growth Tax Relief Reconciliation Act of 2003",
6 reimbursing city/county-owned hospitals, increasing emergency room
7 physician rates, and providing TEFRA 134, also known as "Katie
8 Beckett" services;

9 6. Four and one-hundredths percent (4.01%) shall be placed to
10 the credit of the Department of Mental Health and Substance Abuse
11 Services Revolving Fund created in Section 2-303 of Title 43A of the
12 Oklahoma Statutes;

13 7. Sixty-seven-hundredths percent (0.67%) shall be placed to
14 the credit of the Belle Maxine Hilliard Breast and Cervical Cancer
15 Treatment Revolving Fund created in Section 1-559 of Title 63 of the
16 Oklahoma Statutes; ~~and~~

17 8. One percent (1%) shall be placed to the credit of the
18 Tobacco Prevention and Cessation Revolving Fund created in Section
19 1-105d of Title 63 of the Oklahoma Statutes; and

20 9. On and after July 1, 2009, two and one-half percent (2.5%)
21 shall be apportioned by the Tax Commission as follows:

22 a. one and twenty-five-hundredths percent (1.25%) to the
23 various emergency medical services districts of this
24 state which are levying a tax of three (3) mills

1 pursuant to Section 9C of Article X of the Oklahoma
2 Constitution, to be distributed to the various
3 districts in that proportion which the district road
4 mileage of that district bears to the entire state
5 road mileage as certified by the Transportation
6 Commission, and

7 b. one and twenty-five-hundredths percent (1.25%) to the
8 various emergency medical services districts of this
9 state which are levying a tax of three (3) mills
10 pursuant to Section 9C of Article X of the Oklahoma
11 Constitution, to be distributed to the various
12 districts based on the proportion each district's
13 population bears to the total state population.

14 E. No part of the revenues resulting from the additional taxes
15 levied in this section shall be used in determining the amount of
16 cigarette tax collections to be paid into:

17 1. The State of Oklahoma Building Bonds of 1961 Sinking Fund
18 pursuant to the provisions of Sections 57.31 through 57.43 of Title
19 62 of the Oklahoma Statutes;

20 2. The State of Oklahoma Institutional Building Bonds of 1965
21 Sinking Fund pursuant to the provisions of Sections 57.61 through
22 57.73 of Title 62 of the Oklahoma Statutes;

1 3. The State of Oklahoma Institutional Building Bonds of 1965
2 Sinking Fund Series C and Series D pursuant to Sections 57.81
3 through 57.112 of Title 62 of the Oklahoma Statutes;

4 4. The State of Oklahoma Building Bonds of 1968 Sinking Fund
5 pursuant to the provisions of Sections 57.121 through 57.193 of
6 Title 62 of the Oklahoma Statutes; or

7 5. The Oklahoma Building Bonds of 1992 Sinking Fund pursuant to
8 the provisions of Sections 57.300 through 57.313 of Title 62 of the
9 Oklahoma Statutes.

10 F. The cigarette taxes levied in this section shall be
11 collected and administered in all respects not inconsistent with as
12 now or hereafter provided for by law for other cigarette taxes now
13 levied, collected, and administered pursuant to the provisions of
14 Sections 301 through 325 of this title.

15 SECTION 2. AMENDATORY Section 10, Chapter 322, O.S.L.
16 2004, as amended by Section 10, Chapter 393, O.S.L. 2008 (68 O.S.
17 Supp. 2008, Section 402-3), is amended to read as follows:

18 Section 402-3. A. In addition to the tax levied in Sections
19 402, 402-1 and 402-2 of this title, effective January 1, 2005, there
20 shall be levied, assessed, collected, and paid in respect to the
21 articles containing tobacco enumerated in Section 401 et seq. of
22 this title, a tax in the following amounts:

23 1. Little Cigars. Upon cigars of all descriptions made of
24 tobacco, or any substitute therefor, and weighing not more than

1 three (3) pounds per thousand, twenty-seven (27) mills for each
2 cigar. Provided, that the tax levied on the products coming under
3 this paragraph shall not apply if the tax on such products is
4 reported and paid as cigarette tax under Sections 301 through 325 of
5 this title;

6 2. Cigars. Upon all other cigars of all descriptions made of
7 tobacco, or any substitute therefor, and weighing more than three
8 (3) pounds per thousand, Ninety Dollars (\$90.00) per thousand. For
9 the purpose of computing the tax, cheroots, stogies, etc., are
10 hereby classed as cigars;

11 3. Smoking Tobacco. Upon all smoking tobacco including
12 granulated, plug cut, crimp cut, ready rubbed and other kinds and
13 forms of tobacco prepared in such manner as to be suitable for
14 smoking in a pipe or cigarette, the tax shall be forty percent (40%)
15 of the factory list price exclusive of any trade discount, special
16 discount or deals; and

17 4. Chewing Tobacco. Upon chewing tobacco, smokeless tobacco,
18 and snuff, the tax shall be thirty percent (30%) of the factory list
19 price exclusive of any trade discount, special discount or deals.

20 B. Except as provided in subsection C of this section, the
21 revenue resulting from the additional tax levied in subsection A of
22 this section shall be apportioned by the Oklahoma Tax Commission and
23 transmitted to the State Treasurer as follows:

24

1 1. Twenty-two and six-hundredths percent (22.06%) shall be
2 placed to the credit of the Health Employee and Economy Improvement
3 Act Revolving Fund created in Section 1010.1 of Title 56 of the
4 Oklahoma Statutes;

5 2. Three and nine-hundredths percent (3.09%) shall be placed to
6 the credit of the Comprehensive Cancer Center Debt Service Revolving
7 Fund created in Section 160.1 of Title 62 of the Oklahoma Statutes;

8 3. Before July 1, 2008, seven and fifty-hundredths percent
9 (7.50%) shall be placed to the credit of the Trauma Care Assistance
10 Revolving Fund created in Section 1-2522 of Title 63 of the Oklahoma
11 Statutes. ~~On and after~~ For the fiscal year beginning July 1, 2008,
12 seven and fifty-hundredths percent (7.50%) shall be allocated as
13 provided in subparagraphs a, b and c of this paragraph. On and after
14 July 1, 2009, five percent (5%) shall be allocated as follows:

15 a. every month, an amount equal to the actual amount
16 placed to the credit of the Trauma Care Assistance
17 Revolving Fund pursuant to this paragraph for the same
18 month of the 2008 fiscal year shall be credited to the
19 Trauma Care Assistance Revolving Fund,

20 b. every month, any amount over and above the amount
21 placed to the credit of the Trauma Care Assistance
22 Revolving Fund pursuant to subparagraph a of this
23 paragraph shall be credited to the Oklahoma Emergency
24 Response Systems Stabilization and Improvement

1 Revolving Fund as created in Section ~~8 of this act~~
2 1.2512.1 of Title 36 of the Oklahoma Statutes until
3 the combined amount credited to the Oklahoma Emergency
4 Response Systems Stabilization and Improvement
5 Revolving Fund pursuant to this section and Section
6 302-5 of this title is equal to Two Million Five
7 Hundred Thousand Dollars (\$2,500,000.00) each year,
8 and

9 c. any additional revenue allocated pursuant to this
10 paragraph shall be placed to the credit of the Trauma
11 Care Assistance Revolving Fund;

12 4. Three and nine-hundredths percent (3.09%) shall be placed to
13 the credit of the Oklahoma State University College of Osteopathic
14 Medicine Revolving Fund created in Section 160.2 of Title 62 of the
15 Oklahoma Statutes;

16 5. Twenty-six and thirty-eight-hundredths percent (26.38%)
17 shall be placed to the credit of the Oklahoma Health Care Authority
18 Medicaid Program Fund created in Section 5020 of Title 63 of the
19 Oklahoma Statutes for the purposes of maintaining programs and
20 services funded under the federal "Jobs and Growth Tax Relief
21 Reconciliation Act of 2003", reimbursing city/county-owned
22 hospitals, increasing emergency room physician rates, and providing
23 TEFRA 134, also known as "Katie Beckett" services;

1 6. Two and sixty-five-hundredths percent (2.65%) shall be
2 placed to the credit of the Department of Mental Health and
3 Substance Abuse Services Revolving Fund created in Section 2-303 of
4 Title 43A of the Oklahoma Statutes;

5 7. Forty-four-hundredths of one percent (0.44%) shall be placed
6 to the credit of the Belle Maxine Hilliard Breast and Cervical
7 Cancer Treatment Revolving Fund created in Section 1-559 of Title 63
8 of the Oklahoma Statutes;

9 8. One percent (1%) shall be placed to the credit of the
10 Teachers' Retirement System Revolving Fund created in Section 158 of
11 Title 62 of the Oklahoma Statutes;

12 9. Two and seven-hundredths percent (2.07%) shall be placed to
13 the credit of the Education Reform Revolving Fund created in Section
14 41.29b of Title 62 of the Oklahoma Statutes;

15 10. Sixty-six-hundredths percent (.66%) shall be placed to the
16 credit of the Tobacco Prevention and Cessation Revolving Fund
17 created in Section 1-105d of Title 63 of the Oklahoma Statutes;

18 11. Sixteen and eighty-three-hundredths percent (16.83%) shall
19 be placed to the credit of the General Revenue Fund; and

20 12. For fiscal years beginning July 1, 2004, and ending June
21 30, 2006, fourteen and twenty-three-hundredths percent (14.23%)
22 shall be apportioned to municipalities and counties that levy a
23 sales tax, in the proportions which total municipal and county sales
24

1 tax revenue was apportioned by the Tax Commission in the preceding
2 month; and

3 13. On and after July 1, 2009, two and one-half percent (2.5%)
4 shall be apportioned by the Oklahoma Tax Commission as follows:

5 a. one and twenty-five-hundredths percent (1.25%) to the
6 various emergency medical services districts of this
7 state which are levying a tax of three (3) mills
8 pursuant to Section 9C of Article X of the Oklahoma
9 Constitution, to be distributed to the various
10 districts in that proportion which the district road
11 mileage of that district bears to the entire state
12 road mileage as certified by the Transportation
13 Commission, and

14 b. one and twenty-five-hundredths percent (1.25%) to the
15 various emergency medical services districts of this
16 state which are levying a tax of three (3) mills
17 pursuant to Section 9C of Article X of the Oklahoma
18 Constitution, to be distributed to the various
19 districts based on the proportion each district's
20 population bears to the total state population.

21 For fiscal years beginning July 1, 2006, and thereafter, the
22 apportionment percentage specified in paragraph 12 of this
23 subsection will be adjusted by dividing the total municipal and
24 county sales tax revenue collected in the calendar year immediately

1 preceding the commencement of the fiscal year by the sum of the
2 state sales tax revenue and total municipal and county sales tax
3 revenue collected in the same year. This ratio shall be divided by
4 the ratio of the total municipal and county sales tax revenue
5 collected in the calendar year beginning January 1, 2004, and ending
6 December 31, 2004, divided by the sum of the state sales tax revenue
7 and total municipal and county sales tax revenue collected in the
8 same year. The resulting quotient shall be multiplied by fourteen
9 and twenty-three-hundredths percent (14.23%) to determine the
10 apportionment percentage for the fiscal year.

11 For fiscal years beginning July 1, 2006, and thereafter, any
12 adjustment to the percentage of revenues apportioned to
13 municipalities and counties shall be reflected in the percent of
14 revenues apportioned to the General Revenue Fund.

15 C. The net amount of any revenue resulting from a payment in
16 lieu of excise taxes on little cigars, cigars, smoking tobacco and
17 chewing tobacco levied by this section, pursuant to a compact with a
18 federally recognized Indian tribe or nation after deductions for
19 deposits into trust accounts pursuant to such compacts, shall be
20 apportioned by the Tax Commission and transmitted to the State
21 Treasurer as follows:

22 1. Thirty-three and forty-nine-hundredths percent (33.49%)
23 shall be placed to the credit of the Health Employee and Economy
24

1 Improvement Act Revolving Fund created in Section 1010.1 of Title 56
2 of the Oklahoma Statutes;

3 2. Four and sixty-nine-hundredths percent (4.69%) shall be
4 placed to the credit of the Comprehensive Cancer Center Debt Service
5 Revolving Fund created in Section 160.1 of Title 62 of the Oklahoma
6 Statutes;

7 3. Before July 1, 2008, eleven and thirty-nine-hundredths
8 percent (11.39%) shall be placed to the credit of the Trauma Care
9 Assistance Revolving Fund created in Section 1-2522 of Title 63 of
10 the Oklahoma Statutes. ~~On and after~~ For the fiscal year beginning
11 July 1, 2008, eleven and thirty-nine-hundredths percent (11.39%)
12 shall be allocated as provided in subparagraphs a, b and c of this
13 paragraph. On and after July 1, 2009, eight and eighty-nine-
14 hundredths percent (8.89%) shall be allocated as follows:

15 a. every month, an amount equal to the actual amount
16 placed to the credit of the Trauma Care Assistance
17 Revolving Fund pursuant to this paragraph for the same
18 month of the 2008 fiscal year shall be credited to the
19 Trauma Care Assistance Revolving Fund,

20 b. every month, any amount over and above the amount
21 placed to the credit of the Trauma Care Assistance
22 Revolving Fund pursuant to subparagraph a of this
23 paragraph shall be credited to the Oklahoma Emergency
24 Response Systems Stabilization and Improvement

1 Revolving Fund as created in Section ~~8 of this act~~
2 1.2512.1 of Title 36 of the Oklahoma Statutes until
3 the combined amount credited to the Oklahoma Emergency
4 Response Systems Stabilization and Improvement
5 Revolving Fund pursuant to this section and Section
6 302-5 of this title is equal to Two Million Five
7 Hundred Thousand Dollars (\$2,500,000.00) each year,
8 and

9 c. any additional revenue allocated pursuant to this
10 paragraph shall be placed to the credit of the Trauma
11 Care Assistance Revolving Fund;

12 4. Four and sixty-nine-hundredths percent (4.69%) shall be
13 placed to the credit of the Oklahoma State University College of
14 Osteopathic Medicine Revolving Fund created in Section 160.2 of
15 Title 62 of the Oklahoma Statutes;

16 5. Forty and six-hundredths percent (40.06%) shall be placed to
17 the credit of the Oklahoma Health Care Authority Medicaid Program
18 Fund created in Section 5020 of Title 63 of the Oklahoma Statutes
19 for the purposes of maintaining programs and services funded under
20 the federal "Jobs and Growth Tax Relief Reconciliation Act of 2003",
21 reimbursing city/county-owned hospitals, increasing emergency room
22 physician rates, and providing TEFRA 134, also known as "Katie
23 Beckett" services;

1 6. Four and one-hundredths percent (4.01%) shall be placed to
2 the credit of the Department of Mental Health and Substance Abuse
3 Services Revolving Fund created in Section 2-303 of Title 43A of the
4 Oklahoma Statutes;

5 7. Sixty-seven-hundredths percent (0.67%) shall be placed to
6 the credit of the Belle Maxine Hilliard Breast and Cervical Cancer
7 Treatment Revolving Fund created in Section 1-559 of Title 63 of the
8 Oklahoma Statutes; ~~and~~

9 8. One percent (1%) shall be placed to the credit of the
10 Tobacco Prevention and Cessation Revolving Fund created in Section
11 1-105d of Title 63 of the Oklahoma Statutes; and

12 9. On and after July 1, 2009, two and one-half percent (2.5%)
13 shall be apportioned by the Oklahoma Tax Commission as follows:

14 a. one and twenty-five-hundredths percent (1.25%) to the
15 various emergency medical services districts of this
16 state which are levying a tax of three (3) mills
17 pursuant to Section 9C of Article X of the Oklahoma
18 Constitution, to be distributed to the various
19 districts in that proportion which the district road
20 mileage of that district bears to the entire state
21 road mileage as certified by the Transportation
22 Commission, and

23 b. one and twenty-five-hundredths percent (1.25%) to the
24 various emergency medical services districts of this

1 state which are levying a tax of three (3) mills
2 pursuant to Section 9C of Article X of the Oklahoma
3 Constitution, to be distributed to the various
4 districts based on the proportion each district's
5 population bears to the total state population.

6 D. It shall not be permissible for a retailer to advertise that
7 the retailer will absorb the tax due on the taxable merchandise
8 described herein. Such tax shall be paid by the consumer.

9 SECTION 3. This act shall become effective July 1, 2009.

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

14
15 52-1-1331 JCR 3/6/2009 1:25:54 AM
16
17
18
19
20
21
22
23
24