

1 ENGROSSED HOUSE AMENDMENT
TO
2 ENGROSSED SENATE BILL NO. 1144 By: Bingman of the Senate
3 and
4 Liebmann of the House
5
6

7 (motor fuel taxes - modifying assessments -
8 effective date -
9 emergency)

10
11 AMENDMENT NO. 1. Strike the stricken title, enacting clause and
12 entire bill and insert

13 "An Act relating to motor fuel; amending 17 O.S.
14 2011, Section 354, which relates to motor fuel
15 taxes; modifying certain recipient of motor fuel
16 assessments; and modifying certain distribution of
17 motor fuel assessments.

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

19 SECTION 1. AMENDATORY 17 O.S. 2011, Section 354, is
20 amended to read as follows:

21 Section 354. A. Except as otherwise provided by this section,
22 there shall be an assessment of one cent (\$0.01) per gallon upon the
23 sale of each gallon of motor fuel used or consumed in this state.
24

1 The assessment imposed pursuant to the provisions of this section
2 shall be for the purposes of providing revenue to:

3 1. The Oklahoma Corporation Commission Revolving Fund pursuant
4 to paragraph 1 of subsection C of this section;

5 2. The Petroleum Storage Tank Indemnity Fund pursuant to
6 paragraphs 3 and 4 of subsection C of this section;

7 3. The State Transportation Fund pursuant to subparagraph b of
8 paragraph 5 of subsection C of this section;

9 4. The Corporation Commission Storage Tank Regulation Revolving
10 Fund pursuant to subparagraph a of paragraph 5 of subsection C of
11 this section;

12 5. The Department of Environmental Quality Revolving Fund
13 pursuant to paragraph 2 of subsection C of this section; and

14 6. The ~~Higher Education Facilities~~ Weigh Station Improvement
15 Revolving Fund pursuant to paragraph 3 of subsection C of this
16 section.

17 The assessment shall be imposed at the time of the sale of the
18 motor fuel and shall be precollected and remitted to the Oklahoma
19 Tax Commission in accordance with ~~Section 500.1 et seq. of Title 68~~
20 ~~of the Oklahoma Statutes~~ the Motor Fuel Tax Code and as provided by
21 Section 355 of this title.

22 B. 1. Exempt from the assessment imposed pursuant to
23 subsection A of this section are:

24 a. the state government,

- b. the federal government,
- c. class I and class II railroads, and
- d. sales for exportation outside of this state by a licensed exporter.

2. Exempt from the assessment imposed for purposes specified in paragraph 3 of subsection A of this section are sales of:

- a. motor fuel used solely and exclusively in district-owned or leased public school buses, FFA and 4-H club trucks for the purposes of legally transporting public school children, or in the operation of vehicles used in driver training,
- b. motor fuels used solely and exclusively to propel motor vehicles on the public roads and highways of this state when leased or owned and being operated for the sole benefit of a county, city, town, volunteer fire department with a state certification and rating, rural electric cooperative, rural water and sewer district, rural ambulance service district, or federally recognized Indian tribe as specified by Section 500.10 of Title 68 of the Oklahoma Statutes,
- c. motor fuel to counties and cities and towns,
- d. diesel fuel for off-road purposes specified by Section 500.10 of Title 68 of the Oklahoma Statutes,

1 e. motor fuel used for agricultural purposes specified by
2 Section 500.10 of Title 68 of the Oklahoma Statutes,
3 and

4 f. motor fuel used in aircraft or in aircraft engines
5 pursuant to Section 500.10 of Title 68 of the Oklahoma
6 Statutes.

7 C. The assessment imposed by subsection A of this section shall
8 be distributed in the following manner:

9 1. The first One Million Dollars (\$1,000,000.00) collected
10 during each fiscal year shall be deposited into the Corporation
11 Commission Revolving Fund created in Section 180.7 of this title;

12 2. After deduction of the amount required pursuant to paragraph
13 1 of this subsection, eight percent (8%) of the remainder of the
14 revenue collected during each fiscal year shall be deposited into
15 the Department of Environmental Quality Revolving Fund created in
16 Section 2-3-401 of Title 27A of the Oklahoma Statutes;

17 3. Until the total amount deposited since July 1, 2008, in the
18 ~~State Transportation Fund~~ Weigh Station Improvement Revolving Fund
19 totals Fifty-one Million Dollars (\$51,000,000.00), Five Hundred
20 Thousand Dollars (\$500,000.00) per month of all revenue from the
21 assessment received over the amount required by paragraphs 1 and 2
22 of this subsection shall be deposited in the Weigh Station
23 Improvement Revolving Fund, created in Section 1167 of Title 47 of
24

1 the Oklahoma Statutes and shall be used solely for the purpose of
2 constructing weigh stations;

3 4. After the total amount deposited in the Weigh Station
4 Improvement Revolving Fund totals Fifty-one Million Dollars
5 (\$51,000,000.00), any revenue from the assessment received over the
6 amounts required in paragraphs 1 and 2 of this subsection shall be
7 deposited in the Petroleum Storage Tank Indemnity Fund created in
8 Section 353 of this title in amounts necessary to maintain the
9 maintenance level of the Indemnity Fund pursuant to subsection D of
10 this section; and

11 5. The balance of any revenue from the assessment remaining
12 above the amount required in paragraphs 1 through 4 of this
13 subsection shall be deposited as follows:

14 a. the first One Million Dollars (\$1,000,000.00)
15 collected during each fiscal year shall be deposited
16 in the Corporation Commission Storage Tank Regulation
17 Revolving Fund for the purpose of implementing the
18 provisions of the Oklahoma Storage Tank Regulation Act
19 and the rules promulgated thereunder, and

20 b. the balance of the monies collected during each fiscal
21 year shall be deposited in the State Transportation
22 Fund and shall be used solely for the purpose of
23 matching Federal-Aid funds for the construction of
24 highways and roads in this state.

1 D. 1. If at any time the Petroleum Storage Tank Indemnity Fund
2 falls below the required maintenance level on or before December 31,
3 2012, the Administrator shall notify the Tax Commission that the
4 Indemnity Fund has fallen below the required maintenance level and
5 that the assessment is to be deposited into the Indemnity Fund for
6 at least three (3) calendar months pursuant to the provisions of
7 paragraph 2 of this subsection.

8 2. At least fifteen (15) days prior to the calendar month in
9 which the assessment is to be collected for credit to the Indemnity
10 Fund, the Tax Commission, upon notification by the Administrator
11 that the Indemnity Fund has fallen below the required maintenance
12 level, shall notify the suppliers, licensed importers or other
13 appropriate persons that the assessment is being imposed for
14 purposes of maintaining the Indemnity Fund. The notice shall
15 include a date certain upon which to begin collecting the assessment
16 for credit to the Indemnity Fund and a date certain for ending the
17 assessment for credit to the Indemnity Fund. Upon notice by the Tax
18 Commission that the assessment imposed is for credit to the
19 Indemnity Fund, the supplier, licensed importer or other appropriate
20 person shall also assess, for the specified period required by the
21 Tax Commission, the sales of:

22 a. motor fuel used solely and exclusively in district-
23 owned or leased public school buses, FFA and 4-H Club
24 trucks for the purposes of legally transporting public

1 school children or in the operation of vehicles used
2 in driver's training,

3 b. motor fuels used solely and exclusively to propel
4 motor vehicles on the public roads and highways of the
5 state when leased or owned and being operated for the
6 sole benefit of a county, city or town, volunteer fire
7 department with a state certification and rating,
8 rural electric cooperative, rural water and sewer
9 district, rural ambulance service district, or
10 federally recognized Indian tribe as specified by
11 Section 500.10 of Title 68 of the Oklahoma Statutes,

12 c. motor fuel to counties and cities and towns,

13 d. diesel fuel for off-road purposes specified by Section
14 500.10 of Title 68 of the Oklahoma Statutes,

15 e. motor fuel used for agricultural purposes specified by
16 Section 500.10 of Title 68 of the Oklahoma Statutes,
17 and

18 f. motor fuel used in aircraft and aircraft engines
19 pursuant to Section 500.10 of Title 68 of the Oklahoma
20 Statutes.

21 3. After the collection period required by this subsection has
22 expired, the revenue collected from the assessment shall be again
23 deposited in the Corporation Commission Storage Tank Regulation
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