

STATE OF OKLAHOMA

2nd Session of the 55th Legislature (2016)

SENATE BILL 1054

By: Boggs

AS INTRODUCED

An Act relating to diesel fuel tax; amending 68 O.S. 2011, Section 500.7, which relates to apportionment; setting specified limit on apportionment of revenue and providing for distribution of amounts in excess of limit; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.7, is amended to read as follows:

Section 500.7. A. The Except as otherwise provided in subsection D of this section, the tax of thirteen cents (\$0.13) per gallon of diesel fuel that is levied by Section 500.4 of this title, and all penalties and interest thereon, collected by the Oklahoma Tax Commission under the levy shall be apportioned and distributed monthly as follows:

1. The first Eighty-three Thousand Three Hundred Thirty-three Dollars and thirty-three cents (\$83,333.33) of the levy collected

1 each month shall be deposited in the State Treasury to the credit of  
2 the State Transportation Fund;

3 2. One and thirty-nine one-hundredths percent (1.39%) of the  
4 levy shall be paid by the Commission to the State Treasurer to the  
5 credit of the High Priority State Bridge Revolving Fund as created  
6 in Section 506 of Title 69 of the Oklahoma Statutes;

7 3. Sixty-four and thirty-four one-hundredths percent (64.34%)  
8 of the levy shall be deposited in the State Treasury to the credit  
9 of the State Transportation Fund;

10 4. Twenty-six and fifty-eight one-hundredths percent (26.58%)  
11 of the levy shall be transmitted by the Commission to various  
12 counties of the state, to be apportioned as follows:

13 a. forty-two and one-tenth percent (42.1%) of the monies  
14 apportioned under this paragraph shall be transmitted  
15 to the various counties in the percentage which the  
16 population and area of each county bears to the  
17 population and area of the entire state. The  
18 population shall be as shown by the last Federal  
19 Decennial Census or the most recent annual estimate  
20 provided by the U.S. Bureau of the Census,

21 b. fourteen and five-tenths percent (14.5%) of the monies  
22 apportioned under this paragraph shall be distributed  
23 as follows:  
24

1 Forty percent (40%) of such sum shall be  
2 distributed to the various counties in that  
3 proportion which the county road mileage of each  
4 county bears to the entire state road mileage as  
5 certified by the Transportation Commission, and  
6 the remaining sixty percent (60%) of such sum  
7 shall be distributed to the various counties on  
8 the basis which the population and area of each  
9 county bears to the total population and area of  
10 the state. The population shall be as shown by  
11 the last Federal Decennial Census or the most  
12 recent annual estimate provided by the U.S.  
13 Bureau of the Census,

14 c. twenty-eight and nine-tenths percent (28.9%) of the  
15 monies apportioned under this paragraph shall be  
16 distributed to the several counties in the following  
17 manner: one-third (1/3) on area, one-third (1/3) on  
18 rural population (defined as including the population  
19 of all municipalities with a population of less than  
20 five thousand (5,000) according to the latest Federal  
21 Decennial Census), and one-third (1/3) on county road  
22 mileage, as last certified by the Department of  
23 Transportation, as each county bears to the entire  
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1 area, rural population and road mileage of the state,  
2 and

3 d. fourteen and five-tenths percent (14.5%) of the monies  
4 apportioned under this paragraph shall be distributed  
5 to the various counties of the state based on a  
6 formula developed by the Department of Transportation  
7 and approved by the Department of Transportation  
8 County Advisory Board created pursuant to Section  
9 302.1 of Title 69 of the Oklahoma Statutes. The  
10 formula shall be similar to the formula currently used  
11 for the distribution of the County Bridge Program  
12 funds, but shall also take into consideration the  
13 effect of the terrain and traffic volume as related to  
14 the county road improvement and maintenance costs;

15 5. Three and eighty-five one-hundredths percent (3.85%) of the  
16 levy shall be distributed based on a formula developed by the  
17 Department of Transportation and approved by the Department of  
18 Transportation County Advisory Board created pursuant to Section  
19 302.1 of Title 69 of the Oklahoma Statutes. The formula shall be  
20 similar to the formula currently used for the distribution of the  
21 County Bridge Program funds, but shall also take into consideration  
22 the effect of the terrain and traffic volume as related to the  
23 county road improvement and maintenance costs. The apportionment of  
24

1 the levy as set forth in this paragraph shall be subject to the  
2 provisions of subsection C of Section 500.6 of this title; and

3 6. Three and thirty-six one-hundredths percent (3.36%) of the  
4 levy shall be distributed to the various counties of the state for  
5 deposit into the County Bridge and Road Improvement Fund of each  
6 county based on a formula developed by the Department of  
7 Transportation and approved by the Department of Transportation  
8 County Advisory Board created pursuant to Section 302.1 of Title 69  
9 of the Oklahoma Statutes to be used for the purposes set forth in  
10 the County Bridge and Road Improvement Act. The formula shall be  
11 similar to the formula currently used for the distribution of monies  
12 in the County Bridge Program funds, but shall also take into  
13 consideration the effect of the terrain and traffic volume as  
14 related to county road improvement and maintenance costs; and

15 7. Forty-eight one-hundredths percent (0.48%) of the levy shall  
16 be transmitted by the Tax Commission to the Statewide Circuit  
17 Engineering District Revolving Fund as created in Section 687.2 of  
18 Title 69 of the Oklahoma Statutes.

19 B. The funds apportioned or transmitted pursuant to the  
20 provisions of subparagraphs a, b, and c of paragraph 4 of subsection  
21 A of this section shall be used in accordance with and subject to  
22 the provisions of subsection B of Section 500.6 of this title.

23 C. The tax levied on diesel fuel pursuant to Section 500.4A of  
24 this title, and all penalties and interest thereon, collected by the

1 Commission under the levy shall be apportioned and distributed on a  
2 monthly basis to the State Highway Construction and Maintenance Fund  
3 for the purposes authorized by Section 1502 of Title 69 of the  
4 Oklahoma Statutes.

5 D. In no event shall the total amount apportioned pursuant to  
6 any paragraph of subsection A of this section exceed the total  
7 amount apportioned for the fiscal year ending on June 30, 2013. Any  
8 amounts which exceed this limitation shall be placed to the credit  
9 of the General Revenue Fund.

10 SECTION 2. This act shall become effective July 1, 2016.

11 SECTION 3. 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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