

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 1241

By: Mazzei

4  
5  
6 AS INTRODUCED

7 An Act relating to apportionment of revenue; amending  
8 68 O.S. 2011, Section 500.6, as amended by Section 4,  
9 Chapter 375, O.S.L. 2013 (68 O.S. Supp. 2015, Section  
10 500.6), which relates to tax on gasoline, compressed  
11 natural gas and liquefied natural gas; setting  
12 specified limit on apportionment of revenue to  
13 counties and related funds and providing for  
14 distribution of amounts in excess of limit; amending  
15 68 O.S. 2011, Section 500.7, which relates to diesel  
16 fuel tax; setting specified limit on apportionment of  
17 revenue to counties and related funds and providing  
18 for distribution of amounts in excess of limit;  
19 amending 68 O.S. 2011, Section 1004, as last amended  
20 by Section 3, Chapter 346, O.S.L. 2014, (68 O.S.  
21 Supp. 2015, Section 1004), which relates to gross  
22 production tax; setting specified limit on  
23 apportionment of revenue to counties and related  
24 funds and providing for distribution of amounts in  
excess of limit; amending 47 O.S. 2011, Section 1104,  
as last amended by Section 1, Chapter 350, O.S.L.  
2015 (47 O.S. Supp. 2015, Section 1104), which  
relates to motor vehicle taxes and fees; modifying  
apportionment to General Revenue Fund after specified  
fiscal year; setting specified limit on apportionment  
of revenue to counties and related funds and  
providing for distribution of amounts in excess of  
limit; eliminating apportionment to Wildlife  
Conservation Fund after specified fiscal year;  
setting specified limit on apportionment to County  
Improvements for Roads and Bridges Fund after  
specified year; providing an effective date; and  
declaring an emergency.

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

2 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.6, as  
3 amended by Section 4, Chapter 375, O.S.L. 2013 (68 O.S. Supp. 2015,  
4 Section 500.6), is amended to read as follows:

5 Section 500.6. A. The tax of sixteen cents (\$0.16) per gallon  
6 of gasoline that is levied by paragraph 1 of subsection A of Section  
7 500.4 of this title, the tax upon compressed natural gas levied by  
8 paragraph 3 of subsection A of Section 500.4 of this title, the tax  
9 upon liquefied natural gas levied by paragraph 4 of subsection A of  
10 Section 500.4 of this title and the tax of two and eight one-  
11 hundredths cents (\$0.0208) per gallon of gasoline that is levied by  
12 subsection C of Section 500.4 of this title, and penalties and  
13 interest thereon, collected by the Oklahoma Tax Commission under the  
14 levy shall be apportioned and distributed monthly as follows:

15 1. The first Two Hundred Fifty Thousand Dollars (\$250,000.00)  
16 of the levy collected each month shall be deposited in the State  
17 Treasury to the credit of the State Transportation Fund;

18 2. One and six hundred twenty-five one-thousandths percent  
19 (1.625%) of the levy shall be remitted to the State Treasurer to the  
20 credit of the High Priority State Bridge Revolving Fund as created  
21 in Section 506 of Title 69 of the Oklahoma Statutes;

22 3. Sixty-three and seventy-five one-hundredths percent (63.75%)  
23 of the levy shall be deposited in the State Treasury to the credit  
24 of the State Transportation Fund to be apportioned as follows:

1 a. the first Eight Hundred Fifty Thousand Dollars  
2 (\$850,000.00) collected each fiscal year shall be  
3 transferred to the Public Transit Revolving Fund,  
4 created in Section 4031 of Title 69 of the Oklahoma  
5 Statutes, and

6 b. the second Eight Hundred Fifty Thousand Dollars  
7 (\$850,000.00) collected each fiscal year shall be  
8 transferred to the Oklahoma Tourism and Passenger Rail  
9 Revolving Fund and shall be used by the Department of  
10 Transportation:

11 (1) to contract railroad passenger services,  
12 including but not limited to a route linking  
13 stations in Oklahoma and Tulsa Counties with  
14 other primary points in the national railroad  
15 passenger system and passenger rail service  
16 within the state, and a route beginning at a  
17 station in Oklahoma County and extending north to  
18 the Kansas state line in Kay County, and

19 (2) to provide necessary facility, signaling, and  
20 track improvements for those contracted services,

21 c. forty-one and two-tenths percent (41.2%) of the monies  
22 apportioned to the State Transportation Fund shall be  
23 used for any purpose provided for in Section 1502 of  
24 Title 69 of the Oklahoma Statutes,

1 d. nine and eight-tenths percent (9.8%) of the monies  
2 apportioned to the State Transportation Fund shall be  
3 used to provide funds for the construction and  
4 maintenance of farm-to-market roads on the state  
5 highway system, and other rural farm-to-market roads  
6 and bridges, and

7 e. any remaining amount of the apportionment shall be  
8 deposited into the State Transportation Fund;

9 4. ~~Twenty-seven~~

10 a. except as otherwise provided in subparagraph b of this  
11 paragraph, twenty-seven percent (27%) of the levy  
12 shall be transmitted by the Tax Commission to the  
13 various counties of the state, to be apportioned and  
14 used as follows:

15 ~~a.~~

16 (1) sixty-five and three-tenths percent (65.3%) of  
17 the monies apportioned under this paragraph shall  
18 be used on the following basis:

19 ~~(1)~~

20 (a) forty percent (40%) of such sum shall be  
21 distributed to the various counties in the  
22 proportion which the county road mileage of  
23 each county bears to the entire state road  
24

1 mileage as certified by the Transportation  
2 Commission, and

3 ~~(2)~~

4 (b) the remaining sixty percent (60%) of such  
5 sum shall be distributed to the various  
6 counties on the basis which the population  
7 and area of each county bears to the total  
8 population and area of the state. The  
9 population shall be as shown by the last  
10 Federal Decennial Census or the most recent  
11 annual estimate provided by the U.S. Bureau  
12 of the Census,

13 ~~b.~~

14 (2) twenty-three and one-tenth percent (23.1%) of the  
15 monies apportioned under this paragraph shall be  
16 distributed to the counties in the following  
17 manner: One-third (1/3) on area; one-third (1/3)  
18 on rural population, defined as including the  
19 population of all municipalities with a  
20 population of less than five thousand (5,000)  
21 according to the latest Federal Decennial Census;  
22 and one-third (1/3) on county road mileage, as  
23 last certified by the Department of  
24 Transportation, as each county bears to the

1 entire area, rural population and road mileage of  
2 the state, and

3 e.

4 (3) eleven and six-tenths percent (11.6%) of the  
5 monies apportioned under this paragraph shall be  
6 distributed to the various counties of the state  
7 based on a formula developed by the Department of  
8 Transportation and approved by the Department of  
9 Transportation County Advisory Board created  
10 pursuant to Section 302.1 of Title 69 of the  
11 Oklahoma Statutes. The formula shall be similar  
12 to the formula currently used for the  
13 distribution of monies in the County Bridge  
14 Program funds, but shall also take into  
15 consideration the effect of the terrain and  
16 traffic volume as related to county road  
17 improvement and maintenance costs; and

18 b. in no event shall the total amount apportioned  
19 pursuant to subparagraph a of this paragraph exceed  
20 the total amount apportioned for the fiscal year  
21 ending on June 30, 2013. Any amounts which exceed  
22 this limitation shall be placed to the credit of the  
23 General Revenue Fund;  
24

1           5. Three and one hundred twenty-five one-thousandths percent  
2 (3.125%) of the levy shall be distributed to the various counties of  
3 the state based on a formula developed by the Department of  
4 Transportation and approved by the Department of Transportation  
5 County Advisory Board created pursuant to Section 302.1 of Title 69  
6 of the Oklahoma Statutes; provided, in no event shall the total  
7 amount distributed pursuant to this paragraph exceed the total  
8 amount distributed for the fiscal year ending on June 30, 2013. Any  
9 amounts which exceed this limitation shall be placed to the credit  
10 of the General Revenue Fund. The formula shall be similar to the  
11 formula currently used for the distribution of monies in the County  
12 Bridge Program funds, but shall also take into consideration the  
13 effect of the terrain and traffic volume as related to county road  
14 improvement and maintenance costs;

15           6. Two and two hundred ninety-seven one-thousandths percent  
16 (2.297%) of the levy shall be distributed to the various counties of  
17 the state for deposit into the County Bridge and Road Improvement  
18 Fund of each county based on a formula developed by the Department  
19 of Transportation and approved by the Department of Transportation  
20 County Advisory Board created pursuant to Section 302.1 of Title 69  
21 of the Oklahoma Statutes to be used for the purposes set forth in  
22 the County Bridge and Road Improvement Act; provided, in no event  
23 shall the total amount distributed pursuant to this paragraph exceed  
24 the total amount distributed for the fiscal year ending on June 30,

1 2013. Any amounts which exceed this limitation shall be placed to  
2 the credit of the General Revenue Fund. The formula shall be  
3 similar to the formula currently used for the distribution of monies  
4 in the County Bridge Program funds, but shall also take into  
5 consideration the effect of the terrain and traffic volume as  
6 related to county road improvement and maintenance costs;

7 7. One and eight hundred seventy-five one-thousandths percent  
8 (1.875%) of the levy shall be transmitted by the Tax Commission to  
9 the treasurers of the various incorporated cities and towns of the  
10 state in the percentage which the population, as shown by the last  
11 Federal Decennial Census or the most recent annual estimate provided  
12 by the U.S. Bureau of the Census, bears to the total population of  
13 all the incorporated cities and towns in this state. The funds  
14 shall be expended for the construction, repair and maintenance of  
15 the streets and alleys of the incorporated cities and towns of this  
16 state; and

17 8. Three hundred twenty-eight one-thousandths percent (0.328%)  
18 of the levy shall be transmitted by the Tax Commission to the  
19 Statewide Circuit Engineering District Revolving Fund as created in  
20 Section 687.2 of Title 69 of the Oklahoma Statutes.

21 B. 1. The funds apportioned or transmitted pursuant to  
22 subparagraphs a, b, and c of paragraph 4 of subsection A of this  
23 section, subsection B of Section 500.7 of this title, subsection B  
24 of Section 704 of this title, Section 706 of this title, and

1 paragraph 2 of subsection D of Section 707.3 of this title shall be  
2 sent to the respective county treasurers and deposited in the county  
3 highway fund to be used by the county commissioners for the purpose  
4 of constructing and maintaining county highways and bridges.

5 2. The funds received by any county shall not be diverted to  
6 any other county of the state, and shall only be expended under the  
7 direction and control of the board of county commissioners in the  
8 county to which the funds are appropriated. If any part of the  
9 funds is diverted for any other purpose, the county commissioners  
10 shall be liable on their bond for double the amount of the money so  
11 diverted. This paragraph shall not prohibit counties from entering  
12 into cooperative agreements pertaining to the maintenance and  
13 construction of roads and bridges.

14 3. Where any county highway has been laid out over a road  
15 already constructed in any county by the use of money raised from  
16 county bond issues for that purpose, either alone or by the use of  
17 federal or state aid, or both, the county commissioners may set  
18 aside out of the funds apportioned to that county, as provided in  
19 this section, an amount of money equal to the value of any part  
20 thereof, of the interest of such county in such highway or bridge,  
21 which amount of money shall be considered by the excise board in  
22 reducing the levy for the purpose of retiring the bonded  
23 indebtedness and interest thereon of the county, and shall be used  
24

1 for investment or deposit in the same manner as provided by law for  
2 the disposition of other sinking fund money.

3 4. In all counties where the county excise board may find it  
4 necessary, because of insufficient revenue, to maintain county  
5 government out of the general fund, after a levy of ten (10) mills  
6 has been made for any fiscal year, the county excise board may  
7 appropriate out of any such funds apportioned to the county an  
8 amount sufficient to pay the salaries of the county commissioners of  
9 the county for the fiscal year.

10 5. Counties may use funds deposited in the county highway fund  
11 for the purpose of matching federal or state funds, provided such  
12 funds are available, as necessary to secure assistance in the  
13 construction or improvement of the county road system.

14 C. With regards to the apportionment of the levy as set forth  
15 in paragraph 5 of subsection A of this section, paragraph 5 of  
16 subsection A of Section 500.7 of this title, and subsection C of  
17 Section 707.2 of this title:

18 1. If any county has an accrued balance of funds which were  
19 appropriated to or otherwise accrued in a restricted road  
20 maintenance fund, such funds shall be deposited directly to the  
21 county highway fund of the county;

22 2. If any county has an accrued balance of funds which were  
23 appropriated to or otherwise accrued in the County Road Improvement  
24 Fund, or the County Bridge Improvement Fund, such funds shall, by

1 resolution approved by a majority of the board of county  
2 commissioners and filed with the Department of Transportation, be  
3 deposited in the county highway fund of the county;

4 3. If any county has an accrued balance of funds which were  
5 appropriated to or otherwise accrued in the County Bridge and Road  
6 Improvement Fund, ninety-nine percent (99%) of such funds shall be  
7 remitted to the respective county treasurer for deposit in the  
8 appropriate County Bridge and Road Improvement Fund to be used for  
9 the purpose set forth in the County Bridge and Road Improvement Act.  
10 The remaining one percent (1%) of such funds will be remitted to the  
11 Statewide Circuit Engineering District Revolving Fund; and

12 4. If any county has an advanced funding agreement with the  
13 Department of Transportation, the Department of Transportation shall  
14 notify the Tax Commission as to the amount the county is obligated  
15 to pay according to the terms of the advanced funding agreement.  
16 The obligated amount shall be transferred each month by the Tax  
17 Commission to the Department of Transportation to the credit of the  
18 County Bridge and Road Improvement Fund from the funds apportioned  
19 to the county pursuant to paragraph 5 of subsection A of this  
20 section. A county may elect to increase the monthly amount to be  
21 repaid pursuant to the advanced funding agreement from the funds  
22 apportioned to the county, but a county shall not be permitted to  
23 reduce the amount agreed to pursuant to the advanced funding  
24 agreement.

1 D. The tax levied on gasoline pursuant to Section 500.4A of  
2 this title, and the penalties and interest thereon, collected by the  
3 Tax Commission under the levy shall be apportioned and distributed  
4 on a monthly basis to the State Highway Construction and Maintenance  
5 Fund for the purposes authorized by Section 1502 of Title 69 of the  
6 Oklahoma Statutes.

7 SECTION 2. AMENDATORY 68 O.S. 2011, Section 500.7, is  
8 amended to read as follows:

9 Section 500.7. A. The tax of thirteen cents (\$0.13) per gallon  
10 of diesel fuel that is levied by Section 500.4 of this title, and  
11 all penalties and interest thereon, collected by the Oklahoma Tax  
12 Commission under the levy shall be apportioned and distributed  
13 monthly as follows:

14 1. The first Eighty-three Thousand Three Hundred Thirty-three  
15 Dollars and thirty-three cents (\$83,333.33) of the levy collected  
16 each month shall be deposited in the State Treasury to the credit of  
17 the State Transportation Fund;

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

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

1 4. ~~Twenty-six and fifty-eight one-hundredths percent~~

2 a. except as otherwise provided in subparagraph b of this  
3 paragraph, twenty-six and fifty-eight one-hundredths  
4 percent (26.58%) of the levy shall be transmitted by  
5 the Commission to various counties of the state, to be  
6 apportioned as follows:

7 ~~a.~~

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

17 ~~b.~~

18 (2) fourteen and five-tenths percent (14.5%) of the  
19 monies apportioned under this paragraph shall be  
20 distributed as follows:

21 Forty percent (40%) of such sum shall be  
22 distributed to the various counties in that  
23 proportion which the county road mileage of each  
24 county bears to the entire state road mileage as

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

10 ~~e.~~

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

24 ~~d.~~

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

15           b. In no event shall the total amount transmitted pursuant  
16           to subparagraph a of this paragraph exceed the total  
17           amount transmitted for the fiscal year ending on June  
18           30, 2013. Any amounts which exceed this limitation  
19           shall be placed to the credit of the General Revenue  
20           Fund;

21           5. Three and eighty-five one-hundredths percent (3.85%) of the  
22 levy shall be distributed based on a formula developed by the  
23 Department of Transportation and approved by the Department of  
24 Transportation County Advisory Board created pursuant to Section

1 302.1 of Title 69 of the Oklahoma Statutes; provided, in no event  
2 shall the total amount distributed pursuant to this paragraph exceed  
3 the total amount distributed for the fiscal year ending on June 30,  
4 2013. Any amounts which exceed this limitation shall be placed to  
5 the credit of the General Revenue Fund. The formula shall be  
6 similar to the formula currently used for the distribution of the  
7 County Bridge Program funds, but shall also take into consideration  
8 the effect of the terrain and traffic volume as related to the  
9 county road improvement and maintenance costs. The apportionment of  
10 the levy as set forth in this paragraph shall be subject to the  
11 provisions of subsection C of Section 500.6 of this title; and

12 6. Three and thirty-six one-hundredths percent (3.36%) of the  
13 levy shall be distributed to the various counties of the state for  
14 deposit into the County Bridge and Road Improvement Fund of each  
15 county based on a formula developed by the Department of  
16 Transportation and approved by the Department of Transportation  
17 County Advisory Board created pursuant to Section 302.1 of Title 69  
18 of the Oklahoma Statutes to be used for the purposes set forth in  
19 the County Bridge and Road Improvement Act; provided, in no event  
20 shall the total amount distributed pursuant to this paragraph exceed  
21 the total amount distributed for the fiscal year ending on June 30,  
22 2013. Any amounts which exceed this limitation shall be placed to  
23 the credit of the General Revenue Fund. The formula shall be  
24 similar to the formula currently used for the distribution of monies

1 in the County Bridge Program funds, but shall also take into  
2 consideration the effect of the terrain and traffic volume as  
3 related to county road improvement and maintenance costs; and

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

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

12 C. The tax levied on diesel fuel pursuant to Section 500.4A of  
13 this title, and all penalties and interest thereon, collected by the  
14 Commission under the levy shall be apportioned and distributed on a  
15 monthly basis to the State Highway Construction and Maintenance Fund  
16 for the purposes authorized by Section 1502 of Title 69 of the  
17 Oklahoma Statutes.

18 SECTION 3. AMENDATORY 68 O.S. 2011, Section 1004, as  
19 last amended by Section 3, Chapter 346, O.S.L. 2014 (68 O.S. Supp.  
20 2015, Section 1004), is amended to read as follows:

21 Section 1004. A. Beginning July 1, 2002, the gross production  
22 tax provided for in Section 1001 of this title is hereby levied and  
23 shall be collected and apportioned as follows:

24 1. ~~For~~

1           a.    except as otherwise provided in subparagraph b of this  
2                   paragraph, for all monies collected from the tax  
3                   levied on asphalt or ores bearing uranium, lead, zinc,  
4                   jack, gold, silver or copper:

5           a.

6                   (1)   eighty-five and seventy-two one-hundredths  
7                   percent (85.72%) shall be paid to the State  
8                   Treasurer of the state to be placed in the  
9                   General Revenue Fund of the state and used for  
10                   the general expense of state government, to be  
11                   paid out pursuant to direct appropriation by the  
12                   Legislature,

13           b.

14                   (2)   seven and fourteen one-hundredths percent (7.14%)  
15                   of the sum collected from natural gas and/or  
16                   casinghead gas or asphalt or ores bearing  
17                   uranium, lead, zinc, jack, gold, silver or copper  
18                   shall be paid to the various county treasurers to  
19                   be credited to the County Highway Fund as  
20                   follows: Each county shall receive a  
21                   proportionate share of the funds available based  
22                   upon the proportion of the total value of  
23                   production from such county in the corresponding  
24                   month of the preceding year, and

e.

(3) seven and fourteen one-hundredths percent (7.14%) shall be allocated to each county as provided for in subparagraph b of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction; and

b. in no event shall the amount paid pursuant to division 2 of subparagraph a of this paragraph exceed the total amount paid for the fiscal year ending on June 30, 2013. Any amounts which exceed this limitation shall be placed to the credit of the General Revenue Fund;

2. ~~For~~

a. except as otherwise provided in subparagraph b of this paragraph, for all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of seven percent (7%) pursuant to the provisions of subsection B of Section 1001 of this title:

1 a.

2 (1) eighty-five and seventy-two one-hundredths  
3 percent (85.72%) shall be paid to the State  
4 Treasurer of the state to be placed in the  
5 General Revenue Fund of the state and used for  
6 the general expense of state government, to be  
7 paid out pursuant to direct appropriation by the  
8 Legislature,

9 b.

10 (2) seven and fourteen one-hundredths percent (7.14%)  
11 of the sum collected from natural gas and/or  
12 casinghead gas shall be paid to the various  
13 county treasurers to be credited to the County  
14 Highway Fund as follows: Each county shall  
15 receive a proportionate share of the funds  
16 available based upon the proportion of the total  
17 value of production from such county in the  
18 corresponding month of the preceding year, and

19 c.

20 (3) seven and fourteen one-hundredths percent (7.14%)  
21 shall be allocated to each county as provided for  
22 in subparagraph b of this paragraph and shall be  
23 apportioned, on an average daily attendance per  
24 capita distribution basis, as certified by the

1 State Superintendent of Public Instruction to the  
2 school districts of the county where such pupils  
3 attend school regardless of residence of such  
4 pupil, provided the school district makes an ad  
5 valorem tax levy of fifteen (15) mills for the  
6 current year and maintains twelve (12) years of  
7 instruction; and

8 b. in no event shall the amount paid pursuant to division  
9 2 of subparagraph a of this paragraph exceed the total  
10 amount paid for the fiscal year ending on June 30,  
11 2013. Any amounts which exceed this limitation shall  
12 be placed to the credit of the General Revenue Fund;

13 3. ~~For~~

14 a. except as otherwise provided in subparagraph b of this  
15 paragraph, for all monies collected from the tax  
16 levied on natural gas and/or casinghead gas at a tax  
17 rate of four percent (4%) pursuant to the provisions  
18 of subsection B of Section 1001 of this title:

19 ~~a.~~

20 (1) seventy-five percent (75%) shall be paid to the  
21 State Treasurer of the state to be placed in the  
22 General Revenue Fund of the state and used for  
23 the general expense of state government, to be  
24

1                   paid out pursuant to direct appropriation by the  
2                   Legislature,

3                   ~~b.~~

4                   (2)   twelve and one-half percent (12.5%) of the sum  
5                   collected from natural gas and/or casinghead gas  
6                   shall be paid to the various county treasurers to  
7                   be credited to the County Highway Fund as  
8                   follows: Each county shall receive a  
9                   proportionate share of the funds available based  
10                  upon the proportion of the total value of  
11                  production from such county in the corresponding  
12                  month of the preceding year, and

13                  ~~c.~~

14                  (3)   twelve and one-half percent (12.5%) shall be  
15                  allocated to each county as provided for in  
16                  subparagraph b of this paragraph and shall be  
17                  apportioned, on an average daily attendance per  
18                  capita distribution basis, as certified by the  
19                  State Superintendent of Public Instruction to the  
20                  school districts of the county where such pupils  
21                  attend school regardless of residence of such  
22                  pupil, provided the school district makes an ad  
23                  valorem tax levy of fifteen (15) mills for the  
24

1 current year and maintains twelve (12) years of  
2 instruction; and

3 b. in no event shall the amount paid pursuant to division  
4 2 of subparagraph a of this paragraph exceed the total  
5 amount paid for the fiscal year ending on June 30,  
6 2013. Any amounts which exceed this limitation shall  
7 be placed to the credit of the General Revenue Fund;

8 4. ~~For~~

9 a. except as otherwise provided in subparagraph b of this  
10 paragraph, for all monies collected from the tax  
11 levied on natural gas and/or casinghead gas at a tax  
12 rate of one percent (1%) pursuant to the provisions of  
13 subsection B of Section 1001 of this title:

14 ~~a.~~

15 (1) fifty percent (50%) of the sum collected from  
16 natural gas and/or casinghead gas shall be paid  
17 to the various county treasurers to be credited  
18 to the County Highway Fund as follows: Each  
19 county shall receive a proportionate share of the  
20 funds available based upon the proportion of the  
21 total value of production from such county in the  
22 corresponding month of the preceding year, and

23 ~~b.~~

1           (2) fifty percent (50%) shall be allocated to each  
2           county as provided for in subparagraph a of this  
3           paragraph and shall be apportioned, on an average  
4           daily attendance per capita distribution basis,  
5           as certified by the State Superintendent of  
6           Public Instruction to the school districts of the  
7           county where such pupils attend school regardless  
8           of residence of such pupil, provided the school  
9           district makes an ad valorem tax levy of fifteen  
10          (15) mills for the current year and maintains  
11          twelve (12) years of instruction; and

12          b. in no event shall the total amount paid pursuant to  
13          division 1 of subparagraph a of this paragraph exceed  
14          the total amount paid for the fiscal year ending on  
15          June 30, 2013. Any amounts which exceed this  
16          limitation shall be placed to the credit of the  
17          General Revenue Fund;

18          5. ~~For~~

19          a. except as otherwise provided in subparagraph b of this  
20          paragraph, for all monies collected from the tax  
21          levied on natural gas and/or casinghead gas at a tax  
22          rate of two percent (2%) pursuant to the provisions of  
23          subparagraph c of paragraph 3 of subsection B of  
24          Section 1001 of this title:

1 a.

2 (1) fifty percent (50%) shall be paid to the State  
3 Treasurer to be placed in the General Revenue  
4 Fund of the state and used for the general  
5 expense of state government, to be paid out  
6 pursuant to direct appropriation by the  
7 Legislature,

8 b.

9 (2) twenty-five percent (25%) of the sum collected  
10 from natural gas and/or casinghead gas shall be  
11 paid to the various county treasurers to be  
12 credited to the County Highway Fund as follows:  
13 Each county shall receive a proportionate share  
14 of the funds available based upon the proportion  
15 of the total value of production from such county  
16 in the corresponding month of the preceding year,  
17 and

18 c.

19 (3) twenty-five percent (25%) shall be allocated to  
20 each county as provided for in subparagraph b of  
21 this paragraph and shall be apportioned on an  
22 average daily attendance per capita distribution  
23 basis, as certified by the State Superintendent  
24 of Public Instruction, to the school districts of

1 the county where such pupils attend school  
2 regardless of residence of such pupil, provided  
3 the school district makes an ad valorem tax levy  
4 of fifteen (15) mills for the current year and  
5 maintains twelve (12) years of instruction; and

6 b. in no event shall the total amount paid pursuant to  
7 division 2 of subparagraph a of this paragraph exceed  
8 the total amount paid for the fiscal year ending on  
9 June 30, 2013. Any amounts which exceed this  
10 limitation shall be placed to the credit of the  
11 General Revenue Fund;

12 6. ~~For~~

13 a. except as otherwise provided in subparagraph b of this  
14 paragraph, for all monies collected from the tax  
15 levied on oil at a tax rate of seven percent (7%)  
16 pursuant to the provisions of subsection B of Section  
17 1001 of this title:

18 ~~a.~~

19 (1) twenty-five and seventy-two one-hundredths  
20 percent (25.72%) shall be paid to the State  
21 Treasurer to be placed in the Common Education  
22 Technology Revolving Fund created in Section  
23 34.90 of Title 62 of the Oklahoma Statutes,

24 ~~b.~~



1 of monies in the County Bridge Program funds, but  
2 shall also take into consideration the effect of  
3 the terrain and traffic volume as related to  
4 county road improvement and maintenance costs,

5 ~~e.~~

6 (5) four and twenty-eight one-hundredths percent  
7 (4.28%) shall be paid to the State Treasurer to  
8 be apportioned to:

9 ~~(1)~~

10 (a) the following sources and in the following  
11 amounts through the fiscal year ending June  
12 30, 2016:

13 ~~(a)~~

14 i. thirty-three and one-third percent (33  
15 1/3%) to the Oklahoma Tourism and  
16 Recreation Department Capital  
17 Expenditure Revolving Fund created  
18 pursuant to Section 2254.1 of Title 74  
19 of the Oklahoma Statutes,

20 ~~(b)~~

21 ii. thirty-three and one-third percent (33  
22 1/3%) to the Oklahoma Conservation  
23 Commission Infrastructure Revolving  
24 Fund created pursuant to Section 3-2-

1 110 of Title 27A of the Oklahoma  
2 Statutes, and

3 ~~(e)~~

4 iii. thirty-three and one-third percent (33  
5 1/3%) to the Community Water  
6 Infrastructure Development Revolving  
7 Fund created pursuant to Section  
8 1085.7A of Title 82 of the Oklahoma  
9 Statutes, and

10 ~~(2)~~

11 (b) the Oklahoma Water Resources Board Rural  
12 Economic Action Plan Water Projects Fund for  
13 the fiscal year beginning July 1, 2016, and  
14 for each fiscal year thereafter,

15 ~~f.~~

16 (6) seven and fourteen one-hundredths percent (7.14%)  
17 of the sum collected from oil shall be paid to  
18 the various county treasurers, to be credited to  
19 the County Highway Fund as follows: Each county  
20 shall receive a proportionate share of the funds  
21 available based upon the proportion of the total  
22 value of production from such county in the  
23 corresponding month of the preceding year,

24 ~~g.~~

1           (7) seven and fourteen one-hundredths percent (7.14%)  
2 shall be allocated to each county as provided in  
3 subparagraph f of this paragraph and shall be  
4 apportioned, on an average daily attendance per  
5 capita distribution basis, as certified by the  
6 State Superintendent of Public Instruction, to  
7 the school districts of the county where such  
8 pupils attend school regardless of residence of  
9 such pupil, provided the school district makes an  
10 ad valorem tax levy of fifteen (15) mills for the  
11 current year and maintains twelve (12) years of  
12 instruction, and

13       ~~h.~~

14           (8) five hundred thirty-five one-thousandths percent  
15 (0.535%) of the levy shall be transmitted by the  
16 Oklahoma Tax Commission to the Statewide Circuit  
17 Engineering District Revolving Fund as created in  
18 Section 687.2 of Title 69 of the Oklahoma  
19 Statutes; and

20       b. in no event shall the amounts distributed pursuant to  
21 division (4) and paid pursuant to division (6) of  
22 subparagraph a of this paragraph exceed the amounts  
23 distributed and paid for the fiscal year ending on  
24 June 30, 2013. Any amounts which exceed the

1 limitations of this subparagraph shall be placed to  
2 the credit of the General Revenue Fund;

3 7. ~~For~~

4 a. except as otherwise provided in subparagraph b of this  
5 paragraph, for all monies collected from the tax  
6 levied on oil at a tax rate of four percent (4%)  
7 pursuant to the provisions of subsection B of Section  
8 1001 of this title:

9 ~~a.~~

10 (1) twenty-two and one-half percent (22.5%) shall be  
11 paid to the State Treasurer to be placed in the  
12 Common Education Technology Revolving Fund  
13 created in Section 34.90 of Title 62 of the  
14 Oklahoma Statutes,

15 ~~b.~~

16 (2) twenty-two and one-half percent (22.5%) shall be  
17 paid to the State Treasurer to be placed in the  
18 Higher Education Capital Revolving Fund created  
19 in Section 34.91 of Title 62 of the Oklahoma  
20 Statutes,

21 ~~c.~~

22 (3) twenty-two and one-half percent (22.5%) shall be  
23 paid to the State Treasurer to be placed in the  
24 Oklahoma Student Aid Revolving Fund created in

1 Section 34.92 of Title 62 of the Oklahoma  
2 Statutes,

3 ~~d.~~

4 (4) three and twenty-eight one-hundredths percent  
5 (3.28%) shall be distributed to the various  
6 counties of the state for deposit into the County  
7 Bridge and Road Improvement Fund of each county  
8 based on a formula developed by the Department of  
9 Transportation and approved by the Department of  
10 Transportation County Advisory Board created  
11 pursuant to Section 302.1 of Title 69 of the  
12 Oklahoma Statutes to be used for the purposes set  
13 forth in the County Bridge and Road Improvement  
14 Act. The formula shall be similar to the formula  
15 currently used for the distribution of monies in  
16 the County Bridge Program funds, but shall also  
17 take into consideration the effect of the terrain  
18 and traffic volume as related to county road  
19 improvement and maintenance costs,

20 ~~e.~~

21 (5) three and seventy-five one-hundredths percent  
22 (3.75%) shall be paid to the State Treasurer to  
23 be apportioned to:

24 ~~(1)~~



1                   ~~(2)~~

2                   (b) the Oklahoma Water Resources Board Rural  
3                   Economic Action Plan Water Projects Fund for  
4                   the fiscal year beginning July 1, 2016, and  
5                   for each fiscal year thereafter,

6                   ~~f.~~

7                   (6) twelve and one-half percent (12.5%) of the sum  
8                   collected from oil shall be paid to the various  
9                   county treasurers, to be credited to the County  
10                  Highway Fund as follows: Each county shall  
11                  receive a proportionate share of the funds  
12                  available based upon the proportion of the total  
13                  value of production from such county in the  
14                  corresponding month of the preceding year,

15                  ~~g.~~

16                  (7) twelve and one-half percent (12.5%) shall be  
17                  allocated to each county as provided in  
18                  subparagraph f of this paragraph and shall be  
19                  apportioned on an average daily attendance per  
20                  capita distribution basis, as certified by the  
21                  State Superintendent of Public Instruction, to  
22                  the school districts of the county where such  
23                  pupils attend school regardless of residence of  
24                  such pupil, provided the school district makes an

1 ad valorem tax levy of fifteen (15) mills for the  
2 current year and maintains twelve (12) years of  
3 instruction, and

4 ~~h.~~

5 (8) forty-seven one-hundredths percent (0.47%) of the  
6 levy shall be transmitted by the Tax Commission  
7 to the Statewide Circuit Engineering District  
8 Revolving Fund as created in Section 687.2 of  
9 Title 69 of the Oklahoma Statutes;

10 b. in no event shall the amounts distributed pursuant to  
11 division (4) and paid pursuant to division (6) of  
12 subparagraph a of this paragraph exceed the amounts  
13 distributed and paid for the fiscal year ending on  
14 June 30, 2013. Any amounts which exceed the  
15 limitations of this subparagraph shall be placed to  
16 the credit of the General Revenue Fund;

17 8. ~~For~~

18 a. except as otherwise provided in subparagraph b of this  
19 paragraph, for all monies collected from the tax  
20 levied on oil at a tax rate of one percent (1%)  
21 pursuant to the provisions of subsection B of Section  
22 1001 of this title:

23 ~~a.~~

1           (1) fifty percent (50%) of the sum collected shall be  
2           paid to the various county treasurers, to be  
3           credited to the County Highway Fund as follows:  
4           Each county shall receive a proportionate share  
5           of the funds available based upon the proportion  
6           of the total value of production from such county  
7           in the corresponding month of the preceding year,  
8           and

9           ~~b.~~

10          (2) fifty percent (50%) shall be allocated to each  
11          county as provided for in subparagraph a of this  
12          paragraph and shall be apportioned on an average  
13          daily attendance per capita distribution basis,  
14          as certified by the State Superintendent of  
15          Public Instruction, to the school districts of  
16          the county where such pupils attend school  
17          regardless of residence of such pupil, provided  
18          the school district makes an ad valorem tax levy  
19          of fifteen (15) mills for the current year and  
20          maintains twelve (12) years of instruction; and

21          b. in no event shall the amounts paid pursuant to  
22          division (1) of subparagraph a of this paragraph  
23          exceed the amounts distributed and paid for the fiscal  
24          year ending on June 30, 2015. Any amounts which

1 exceed the limitations of this subparagraph shall be  
2 placed to the credit of the General Revenue Fund;

3 9. ~~For~~

4 a. except as otherwise provided in subparagraph b of this  
5 paragraph, for all monies collected from the tax  
6 levied on oil at a tax rate of two percent (2%)  
7 pursuant to the provisions of subparagraph c of  
8 paragraph 3 of subsection B of Section 1001 of this  
9 title:

10 ~~a.~~

11 (1) fifty percent (50%) shall be paid to the State  
12 Treasurer to be placed in the General Revenue  
13 Fund of the state and used for the general  
14 expense of state government, to be paid out  
15 pursuant to direct appropriation by the  
16 Legislature,

17 ~~b.~~

18 (2) twenty-five percent (25%) of the sum collected  
19 from oil shall be paid to the various county  
20 treasurers, to be credited to the County Highway  
21 Fund as follows: Each county shall receive a  
22 proportionate share of the funds available based  
23 upon the proportion of the total value of  
24

1 production from such county in the corresponding  
2 month of the preceding year, and

3 ~~e.~~

4 (3) twenty-five percent (25%) shall be allocated to  
5 each county as provided in subparagraph b of this  
6 paragraph and shall be apportioned on an average  
7 daily attendance per capita distribution basis,  
8 as certified by the State Superintendent of  
9 Public Instruction, to the school districts of  
10 the county where such pupils attend school  
11 regardless of residence of such pupil, provided  
12 the school district makes an ad valorem tax levy  
13 of fifteen (15) mills for the current year and  
14 maintains twelve (12) years of instruction; and

15 b. in no event shall the amounts paid pursuant to  
16 division (2) of subparagraph a of this paragraph  
17 exceed the amounts distributed and paid for the fiscal  
18 year ending on June 30, 2013. Any amounts which  
19 exceed this limitation shall be placed to the credit  
20 of the General Revenue Fund.

21 B. Provided, notwithstanding any other provision of this  
22 section, the total amounts deposited to the Common Education  
23 Technology Revolving Fund, the Higher Education Capital Revolving  
24 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic

1 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation  
2 Department Capital Expenditure Revolving Fund, the Oklahoma  
3 Conservation Commission Infrastructure Revolving Fund and the  
4 Community Water Infrastructure Development Revolving Fund pursuant  
5 to paragraphs 6 and 7 of subsection A of this section shall not  
6 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any  
7 fiscal year. Except as otherwise provided in this subsection, all  
8 sums in excess of One Hundred Fifty Million Dollars  
9 (\$150,000,000.00) in any fiscal year which would otherwise be  
10 deposited in such funds shall be apportioned by the Oklahoma Tax  
11 Commission to the General Revenue Fund of the state.

12 SECTION 4. AMENDATORY 47 O.S. 2011, Section 1104, as  
13 last amended by Section 1, Chapter 350, O.S.L. 2015 (47 O.S. Supp.  
14 2015, Section 1104), is amended to read as follows:

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

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

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

- 1           b.    for the year beginning July 1, 2001, and ending June  
2                    30, 2002, thirty-five and ninety-one one-hundredths  
3                    percent (35.91%),
- 4           c.    for the year beginning July 1, 2002, through the year  
5                    ending on June 30, 2015, thirty-six and twenty one-  
6                    hundredths percent (36.20%), and
- 7           d.    for the year beginning July 1, 2015, and all  
8                    subsequent years, thirty-six and twenty one-hundredths  
9                    percent (36.20%), but in no event shall the amount  
10                   apportioned in any fiscal year pursuant to this  
11                   subparagraph exceed the total amount apportioned for  
12                   the fiscal year ending on June 30, 2015. Any amounts  
13                   in excess of such limitation shall be placed to the  
14                   credit of the General Revenue Fund.

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

- 18           a.    except as otherwise provided in this subparagraph,  
19                   each district shall receive the same amount of funds  
20                   as such district received from the taxes and fees  
21                   provided in this title in the corresponding month of  
22                   the preceding year. Any district eligible for funds  
23                   pursuant to the provisions of this section that was  
24                   not eligible the preceding year shall receive an

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

14 b. any funds remaining unallocated following the  
15 allocation provided in subparagraph a of this  
16 paragraph shall be apportioned to the various school  
17 districts so that each district shall first receive  
18 the cumulative total of the monthly apportionments for  
19 which it is otherwise eligible under subparagraph a of  
20 this paragraph and then an amount based upon the  
21 proportion that each district's average daily  
22 attendance bears to the total average daily attendance  
23 of those districts entitled to receive funds pursuant  
24

1 to this section as certified by the State Department  
2 of Education.

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

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

11 C. The following percentages of the monies referred to in  
12 subsection A of this section shall be remitted to the State  
13 Treasurer to be credited to the General Revenue Fund of the State  
14 Treasury:

15 1. From October 1, 2000, until June 30, 2001, forty-five and  
16 ninety-seven one-hundredths percent (45.97%);

17 2. For the year beginning July 1, 2001, and ending June 30,  
18 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

19 3. For the year beginning July 1, 2002, and for the subsequent  
20 fiscal years ending June 30, 2007, forty-four and eighty-four one-  
21 hundredths percent (44.84%);

22 4. For the year beginning July 1, 2007, and ending June 30,  
23 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);  
24

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

3 6. For the period beginning July 1, 2009, and ending December  
4 31, 2012, twenty-nine and eighty-four one-hundredths percent  
5 (29.84%);

6 7. For the period beginning January 1, 2013, and ending June  
7 30, 2013, twenty-nine and thirty-four one-hundredths percent  
8 (29.34%);

9 8. For the year beginning July 1, 2013, and ending June 30,  
10 2014, twenty-six and eighty-four one-hundredths percent (26.84%);

11 and

12 9. For the year beginning July 1, 2014, ~~and all subsequent~~  
13 years through the year ending on June 30, 2015, twenty-four and  
14 eighty-four one-hundredths percent (24.84%); and

15 10. For the year beginning July 1, 2016, and all subsequent  
16 years, twenty-four and eighty-seven one-hundredths percent (24.87%).

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

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

22 2. For the year beginning July 1, 2001, through the year ending  
23 on June 30, 2015, thirty-one one-hundredths percent (0.31%); and  
24

1           3. For the year beginning July 1, 2015, and all subsequent  
2 years, thirty-one one-hundredths percent (0.31%), but in no event  
3 shall the amount apportioned in any fiscal year pursuant to this  
4 paragraph exceed the total amount apportioned for the fiscal year  
5 ending on June 30, 2015. Any amounts in excess of such limitation  
6 shall be placed to the credit of the General Revenue Fund.

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

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

12           b. for the year beginning July 1, 2001, and ending June  
13           30, 2002, seven and eighteen one-hundredths percent  
14           (7.18%),

15           c. for the year beginning July 1, 2002, through the year  
16           ending on June 30, 2015, seven and twenty-four one-  
17           hundredths percent (7.24%), and

18           d. for the year beginning July 1, 2015, ~~and all~~  
19           ~~subsequent years,~~ seven and twenty-four one-hundredths  
20           percent (7.24%), but in no event shall the amount  
21           apportioned in any fiscal year pursuant to this  
22           subparagraph exceed the total amount apportioned for  
23           the fiscal year ending on June 30, 2015. Any amounts  
24

1 in excess of such limitation shall be placed to the  
2 credit of the General Revenue Fund; and

3 e. for the fiscal year beginning July 1, 2016, and all  
4 subsequent years, seven and twenty-four one-hundredths  
5 percent (7.24%), but in no event shall the amount  
6 apportioned in any fiscal year pursuant to this  
7 subparagraph exceed the total amount apportioned for  
8 the fiscal year ending on June 30, 2013. Any amounts  
9 in excess of this limitation shall be placed to the  
10 credit of the General Revenue Fund.

11 2. The monies apportioned pursuant to subparagraphs a through c  
12 of paragraph 1 of this subsection shall be apportioned as follows:  
13 forty percent (40%) of such sum shall be distributed to the various  
14 counties in that proportion which the county road mileage of each  
15 county bears to the entire state road mileage as certified by the  
16 Transportation Commission and the remaining sixty percent (60%) of  
17 such sum shall be distributed to the various counties on the basis  
18 which the population and area of each county bears to the total  
19 population and area of the state. The population shall be as shown  
20 by the last Federal Census or the most recent annual estimate  
21 provided by the United States Bureau of the Census. The funds shall  
22 be used for the purpose of constructing and maintaining county  
23 highways, provided, however, the county treasurer may deposit so  
24 much of the funds in the sinking fund as may be necessary for the

1 retirement of interest and annual accrual of indebtedness created by  
2 the issuance of county or township bonds for road purposes. Such  
3 deposits to the sinking fund shall not exceed forty percent (40%) of  
4 the funds allocated to a county pursuant to this paragraph.

5 F. 1. The following percentages of the monies referred to in  
6 subsection A of this section shall be remitted to the county  
7 treasurers of the respective counties and by them deposited in a  
8 separate special revenue fund to be used by the county commissioners  
9 in accordance with paragraph 2 of this subsection:

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

12 b. for the year beginning July 1, 2001, and ending June  
13 30, 2002, two and fifty-six one-hundredths percent  
14 (2.56%),

15 c. for the year beginning July 1, 2002, through the year  
16 ending on June 30, 2015, two and fifty-nine one-  
17 hundredths percent (2.59%), and

18 d. for the year beginning July 1, 2015, ~~and all~~  
19 ~~subsequent years,~~ two and fifty-nine one-hundredths  
20 percent (2.59%), but in no event shall the amount  
21 apportioned in any fiscal year pursuant to this  
22 subparagraph exceed the total amount apportioned for  
23 the fiscal year ending on June 30, 2015. Any amounts  
24

1 in excess of such limitation shall be placed to the  
2 credit of the General Revenue Fund; and

3 e. for the fiscal year beginning July 1, 2016, and all  
4 subsequent years, two and fifty-nine one-hundredths  
5 percent (2.59%), but in no event shall the amount  
6 apportioned in any fiscal year pursuant to this  
7 subparagraph exceed the total amount apportioned for  
8 the fiscal year ending on June 30, 2013. Any amounts  
9 in excess of this limitation shall be placed to the  
10 credit of the General Revenue Fund.

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%),
- 8 c. for the year beginning July 1, 2002, through the year  
9 ending on June 30, 2015, three and sixty-two one-  
10 hundredths percent (3.62%), ~~and~~
- 11 d. for the year beginning July 1, 2015, ~~and all~~  
12 ~~subsequent years,~~ three and sixty-two one-hundredths  
13 percent (3.62%), but in no event shall the amount  
14 apportioned in any fiscal year pursuant to this  
15 subparagraph exceed the total amount apportioned for  
16 the fiscal year ending on June 30, 2015. Any amounts  
17 in excess of such limitation shall be placed to the  
18 credit of the General Revenue Fund; and
- 19 e. for the year beginning July 1, 2016, and all  
20 subsequent years, three and sixty-two one-hundredths  
21 percent (3.62%), but in no event shall the amount  
22 apportioned in any fiscal year pursuant to this  
23 subparagraph exceed the total amount apportioned for  
24 the fiscal year ending on June 30, 2013. Any amounts

1                   in excess of this limitation shall be placed to the  
2                   credit of the General Revenue Fund.

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

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

- 18           a. from October 1, 2000, until June 30, 2001, eighty-one  
19           one-hundredths percent (0.81%),  
20           b. for the year beginning July 1, 2001, and ending June  
21           30, 2002, eighty-two one-hundredths percent (0.82%),  
22           c. for the year beginning July 1, 2002, through the year  
23           ending on June 30, 2015, eighty-three one-hundredths  
24           percent (0.83%), ~~and~~

1 d. for the year beginning July 1, 2015, ~~and all~~  
2 ~~subsequent years,~~ eighty-three one-hundredths percent  
3 (0.83%), but in no event shall the amount apportioned  
4 in any fiscal year pursuant to this subparagraph  
5 exceed the total amount apportioned for the fiscal  
6 year ending on June 30, 2015. Any amounts in excess  
7 of such limitation shall be placed to the credit of  
8 the General Revenue Fund; and

9 e. for the year beginning July 1, 2016, and all  
10 subsequent years, eighty-three one-hundredths percent  
11 (0.83%), but in no event shall the amount apportioned  
12 in any fiscal year pursuant to this subparagraph  
13 exceed the total amount apportioned for the fiscal  
14 year ending on June 30, 2013. Any amounts in excess  
15 of this limitation shall be placed to the credit of  
16 the General Revenue Fund.

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

- 20 a. each county shall receive the same amount of funds as  
21 such county received from the taxes and fees provided  
22 for in the 1985 fiscal year, and
- 23 b. any funds remaining unallocated following the  
24 allocation provided in subparagraph a of this

1 paragraph shall be apportioned to the various counties  
2 based upon the proportion that each county's  
3 population bears to the total state population.

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

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

- 11 a. from October 1, 2000, until June 30, 2001, three and  
12 four one-hundredths percent (3.04%),
- 13 b. for the year beginning July 1, 2001, and ending June  
14 30, 2002, three and eight one-hundredths percent  
15 (3.08%),
- 16 c. for the year beginning July 1, 2002, through the year  
17 ending on June 30, 2015, three and ten one-hundredths  
18 percent (3.10%), and
- 19 d. for the year beginning July 1, 2015, and all  
20 subsequent years, three and ten one-hundredths percent  
21 (3.10%), but in no event shall the amount apportioned  
22 in any fiscal year pursuant to this subparagraph  
23 exceed the total amount apportioned for the fiscal  
24 year ending on June 30, 2015. Any amounts in excess

1 of such limitation shall be placed to the credit of  
2 the General Revenue Fund.

3 2. The monies apportioned pursuant to subparagraphs a through c  
4 of paragraph 1 of this subsection shall be apportioned to the  
5 various cities and incorporated towns based upon the proportion that  
6 each city or incorporated town's population bears to the total  
7 population of all cities and incorporated towns in the state. Such  
8 funds shall be remitted to the various county treasurers for  
9 allocation to the various cities and incorporated towns. All such  
10 funds shall be used for the construction, maintenance, repair,  
11 improvement and lighting of streets and alleys. Provided, however,  
12 the governing board of any city or town may, with the approval of  
13 the county excise board, transfer any surplus funds to the general  
14 revenue fund of such city or town whenever an emergency requires  
15 such a transfer.

16 J. The following percentages of the monies referred to in  
17 subsection A of this section shall be remitted to the State  
18 Treasurer to be credited to the Oklahoma Law Enforcement Retirement  
19 Fund:

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

22 2. For the year beginning July 1, 2001, and ending June 30,  
23 2002, one and twenty-three one-hundredths percent (1.23%); and  
24

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

3           K. ~~Three~~ For fiscal years beginning before July 1, 2016, three  
4 one-hundredths of one percent (3/100 of 1%) of the monies referred  
5 to in subsection A of this section shall be remitted to the State  
6 Treasurer to be credited to the Wildlife Conservation Fund.  
7 Seventy-five percent (75%) of the funds shall be used for fish  
8 habitat restoration and twenty-five percent (25%) of the funds shall  
9 be used in the fish hatchery system for fish production.

10           L. 1. For the year beginning July 1, 2007, and ending June 30,  
11 2008, five percent (5%) of monies referred to in subsection A of  
12 this section shall be remitted to the State Treasurer to be credited  
13 to the County Improvements for Roads and Bridges Fund as created in  
14 Section 507 of Title 69 of the Oklahoma Statutes.

15           2. For the year beginning July 1, 2008, and ending June 30,  
16 2009, ten percent (10%) of monies referred to in subsection A of  
17 this section shall be remitted to the State Treasurer to be credited  
18 to the County Improvements for Roads and Bridges Fund as created in  
19 Section 507 of Title 69 of the Oklahoma Statutes.

20           3. For the period beginning July 1, 2009, and ending December  
21 31, 2012, fifteen percent (15%) of monies referred to in subsection  
22 A of this section shall be remitted to the State Treasurer to be  
23 credited to the County Improvements for Roads and Bridges Fund as  
24 created in Section 507 of Title 69 of the Oklahoma Statutes.

1 4. For the period beginning January 1, 2013, and ending June  
2 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of  
3 monies referred to in subsection A of this section shall be remitted  
4 to the State Treasurer to be credited to the County Improvements for  
5 Roads and Bridges Fund as created in Section 507 of Title 69 of the  
6 Oklahoma Statutes.

7 5. For the year beginning July 1, 2013, and ending June 30,  
8 2014, eighteen percent (18%) of monies referred to in subsection A  
9 of this section shall be remitted to the State Treasurer to be  
10 credited to the County Improvements for Roads and Bridges Fund as  
11 created in Section 507 of Title 69 of the Oklahoma Statutes.

12 6. For the year beginning July 1, 2014, twenty percent (20%) of  
13 monies referred to in subsection A of this section shall be remitted  
14 to the State Treasurer to be credited to the County Improvements for  
15 Roads and Bridges Fund as created in Section 507 of Title 69 of the  
16 Oklahoma Statutes.

17 7. For the year beginning July 1, 2015, ~~and all subsequent~~  
18 ~~years,~~ twenty percent (20%) of monies referred to in subsection A of  
19 this section shall be remitted to the State Treasurer to be credited  
20 to the County Improvements for Roads and Bridges Fund as created in  
21 Section 507 of Title 69 of the Oklahoma Statutes, but in no event  
22 shall the total amount apportioned in any fiscal year pursuant to  
23 this paragraph exceed One Hundred Twenty Million Dollars  
24 (\$120,000,000.00). Any amounts in excess of One Hundred Twenty

1 Million Dollars (\$120,000,000.00) shall be placed to the credit of  
2 the General Revenue Fund.

3 8. For the year beginning July 1, 2016, and all subsequent  
4 years, twenty percent (20%) 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 507 of Title 69 of the Oklahoma Statutes, but in no event  
8 shall the total amount apportioned in any fiscal year pursuant to  
9 this paragraph exceed the amount apportioned for the fiscal year  
10 ending on June 30, 2013. Any amounts in excess of such limitation  
11 shall be placed to the credit of the General Revenue Fund.

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

17 N. Notwithstanding any other provisions of this section, for  
18 the fiscal year beginning July 1, 2003, the first One Hundred  
19 Thousand Dollars (\$100,000.00) of the monies collected or received  
20 by the Tax Commission pursuant to the registration of motorcycles  
21 and mopeds in this state shall be placed to the credit of the  
22 Oklahoma Tax Commission Revolving Fund.

23 SECTION 5. This act shall become effective July 1, 2016.  
24

1 SECTION 6. It being immediately necessary for the preservation  
2 of the public peace, health and safety, an emergency is hereby  
3 declared to exist, by reason whereof this act shall take effect and  
4 be in full force from and after its passage and approval.

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