

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1469

By: David

4  
5  
6 AS INTRODUCED

7 An Act relating to public health and safety; creating  
8 the Reimbursement for Uncompensated Primary Care  
9 Revolving Fund; providing revenue source from  
10 cigarette tax collections; authorizing expenditures  
11 from fund for specified purpose; modifying  
12 apportionment of cigarette taxes; providing for  
13 codification; providing an effective date; and  
14 declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law to be codified  
17 in the Oklahoma Statutes as Section 5055 of Title 63, unless there  
18 is created a duplication in numbering, reads as follows:

19 There is hereby created in the State Treasury a revolving fund  
20 to be designated the "Reimbursement for Uncompensated Primary Care  
21 Revolving Fund". The fund shall be a continuing fund, not subject  
22 to fiscal year limitations, and shall consist of monies available to  
23 the Oklahoma Health Care Authority pursuant to paragraph 12 of  
24 subsection B of Section 302-5 of Title 68 of the Oklahoma Statutes.  
All monies accruing to the credit of the fund are hereby  
appropriated and may be budgeted and expended by the Health Care

1 Authority for uncompensated care costs associated with the delivery  
2 of primary health care to uninsured patients.

3 SECTION 2. AMENDATORY 68 O.S. 2011, Section 302-5, is  
4 amended to read as follows:

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

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

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

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

22 3. Before July 1, 2008, seven and fifty-hundredths percent  
23 (7.50%) shall be placed to the credit of the Trauma Care Assistance  
24 Revolving Fund created in Section 1-2530.9 of Title 63 of the

1 Oklahoma Statutes. On and after July 1, 2008, seven and fifty-  
2 hundredths percent (7.50%) shall be allocated as follows:

- 3 a. every month, an amount equal to the actual amount  
4 placed to the credit of the Trauma Care Assistance  
5 Revolving Fund pursuant to this paragraph for the same  
6 month of the 2008 fiscal year shall be credited to the  
7 Trauma Care Assistance Revolving Fund,
- 8 b. every month, any amount over and above the amount  
9 placed to the credit of the Trauma Care Assistance  
10 Revolving Fund pursuant to subparagraph a of this  
11 paragraph shall be credited to the Oklahoma Emergency  
12 Response Systems Stabilization and Improvement  
13 Revolving Fund as created in Section 8 of this act  
14 until the combined amount credited to the Oklahoma  
15 Emergency Response Systems Stabilization and  
16 Improvement Revolving Fund pursuant to this section  
17 and Section 402-3 of this title is equal to a total of  
18 Two Million Five Hundred Thousand Dollars  
19 (\$2,500,000.00) each year, and
- 20 c. any additional revenue allocated pursuant to this  
21 paragraph shall be placed to the credit of the Trauma  
22 Care Assistance Revolving Fund;

23 4. Three and nine-hundredths percent (3.09%) shall be placed to  
24 the credit of the Oklahoma State University College of Osteopathic

1 Medicine Revolving Fund created in Section 160.2 of Title 62 of the  
2 Oklahoma Statutes;

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

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

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

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

22 9. Two and seven-hundredths percent (2.07%) shall be placed to  
23 the credit of the Education Reform Revolving Fund created in Section  
24 ~~41.29b~~ 34.89 of Title 62 of the Oklahoma Statutes;

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

4           11. ~~Sixteen and eighty-three-hundredths percent (16.83%)~~ Nine  
5 and thirteen hundredths percent (9.13%) shall be placed to the  
6 credit of the General Revenue Fund; ~~and~~

7           12. Seven and seven-tenths percent (7.7%) shall be placed to  
8 the credit of the Reimbursement for Uncompensated Primary Care  
9 Revolving Fund of the Oklahoma Health Care Authority, created  
10 pursuant to Section 1 of this act; and

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

17           For fiscal years beginning July 1, 2006, and thereafter, the  
18 apportionment percentage specified in paragraph ~~12~~ 13 of this  
19 subsection will be adjusted by dividing the total municipal and  
20 county sales tax revenue collected in the calendar year immediately  
21 preceding the commencement of the fiscal year by the sum of the  
22 state sales tax revenue and total municipal and county sales tax  
23 revenue collected in the same year. This ratio shall be divided by  
24 the ratio of the total municipal and county sales tax revenue

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

7 For fiscal years beginning July 1, 2006, and thereafter, any  
8 adjustment to the percentage of revenues apportioned to  
9 municipalities and counties shall be reflected in the percent of  
10 revenues apportioned to the General Revenue Fund.

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

16 D. The net amount of any revenue resulting from a payment in  
17 lieu of excise taxes on cigarettes levied by this section, pursuant  
18 to a compact with a federally recognized Indian tribe or nation  
19 after deductions for deposits into trust accounts pursuant to such  
20 compacts, shall be apportioned by the Tax Commission and transmitted  
21 to the State 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 (HEEIA) Revolving Fund created in Section 1010.1 of  
2 Title 56 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~~ 1-2530.9 of  
10 Title 63 of the Oklahoma Statutes. On and after July 1, 2008,  
11 eleven and thirty-nine-hundredths percent (11.39%) shall be  
12 allocated as follows:

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

18 b. every month, any amount over and above the amount  
19 placed to the credit of the Trauma Care Assistance  
20 Revolving Fund pursuant to subparagraph a of this  
21 paragraph shall be credited to the Oklahoma Emergency  
22 Response Systems Stabilization and Improvement  
23 Revolving Fund as created in Section ~~&~~ 1-2512.1 of  
24 ~~this act~~ Title 63 of the Oklahoma Statutes until the

1 combined amount credited to the Oklahoma Emergency  
2 Response Systems Stabilization and Improvement  
3 Revolving Fund pursuant to this section and Section  
4 402-3 of this title is equal to a total of Two Million  
5 Five Hundred Thousand Dollars (\$2,500,000.00) each  
6 year, and

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

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

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

22 6. Four and one-hundredths percent (4.01%) shall be placed to  
23 the credit of the Department of Mental Health and Substance Abuse  
24

1 Services Revolving Fund created in Section 2-303 of Title 43A of the  
2 Oklahoma Statutes;

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

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

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

13 1. The State of Oklahoma Building Bonds of 1961 Sinking Fund  
14 pursuant to the provisions of Sections 57.31 through 57.43 of Title  
15 62 of the Oklahoma Statutes;

16 2. The State of Oklahoma Institutional Building Bonds of 1965  
17 Sinking Fund pursuant to the provisions of Sections 57.61 through  
18 57.73 of Title 62 of the Oklahoma Statutes;

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

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

1           5. The Oklahoma Building Bonds of 1992 Sinking Fund pursuant to  
2 the provisions of Sections 57.300 through 57.313 of Title 62 of the  
3 Oklahoma Statutes.

4           F. The cigarette taxes levied in this section shall be  
5 collected and administered in all respects not inconsistent with as  
6 now or hereafter provided for by law for other cigarette taxes now  
7 levied, collected, and administered pursuant to the provisions of  
8 Sections 301 through 325 of this title.

9           SECTION 3. This act shall become effective July 1, 2016.

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.

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