

STATE OF OKLAHOMA

2nd Session of the 56th Legislature (2018)

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 2922

By: Frix

COMMITTEE SUBSTITUTE

An Act relating to motor vehicles; amending 47 O.S. 2011, Section 1104, as last amended by Section 1, Chapter 272, O.S.L. 2017 (47 O.S. Supp. 2017, Section 1104), which relates to apportionments of motor vehicle fees, taxes and penalties; modifying certain apportionment to County Improvements for Roads and Bridges Fund; and providing an effective date.

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

SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as last amended by Section 1, Chapter 272, O.S.L. 2017 (47 O.S. Supp. 2017, Section 1104), is amended to read as follows:

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

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

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

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, thirty-five and ninety-one one-hundredths
8 percent (35.91%),

9 c. for the year beginning July 1, 2002, through the year
10 ending on June 30, 2015, thirty-six and twenty one-
11 hundredths percent (36.20%), and

12 d. for the year beginning July 1, 2015, and all
13 subsequent years, thirty-six and twenty one-hundredths
14 percent (36.20%), but in no event shall the amount
15 apportioned in any fiscal year pursuant to this
16 subparagraph exceed the total amount apportioned for
17 the fiscal year ending on June 30, 2015. Any amounts
18 in excess of such limitation shall be placed to the
19 credit of the General Revenue Fund.

20 2. The monies apportioned pursuant to subparagraphs a through d
21 of paragraph 1 of this subsection shall be apportioned to the
22 various school districts so that each district shall receive an
23 amount based upon the proportion that each district's average daily
24 attendance bears to the total average daily attendance of those

1 districts entitled to receive funds pursuant to this section as
2 certified by the State Department 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, twenty-four and eighty-four one-hundredths percent (24.84%).

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

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

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

21 3. For the year beginning July 1, 2015, and all subsequent
22 years, thirty-one one-hundredths percent (0.31%), but in no event
23 shall the amount apportioned in any fiscal year pursuant to this
24 paragraph exceed the total amount apportioned for the fiscal year

1 ending on June 30, 2015. Any amounts in excess of such limitation
2 shall be placed to the credit of the General Revenue Fund.

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

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

8 b. for the year beginning July 1, 2001, and ending June
9 30, 2002, seven and eighteen one-hundredths percent
10 (7.18%),

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

14 d. for the year beginning July 1, 2015, and all
15 subsequent years, seven and twenty-four one-hundredths
16 percent (7.24%), but in no event shall the amount
17 apportioned in any fiscal year pursuant to this
18 subparagraph exceed the total amount apportioned for
19 the fiscal year ending on June 30, 2015. Any amounts
20 in excess of such limitation shall be placed to the
21 credit of the General Revenue Fund.

22 2. The monies apportioned pursuant to subparagraphs a through d
23 of paragraph 1 of this subsection shall be apportioned as follows:
24 forty percent (40%) of such sum shall be distributed to the various

1 counties in that proportion which the county road mileage of each
2 county bears to the entire state road mileage as certified by the
3 Transportation Commission and the remaining sixty percent (60%) of
4 such sum shall be distributed to the various counties on the basis
5 which the population and area of each county bears to the total
6 population and area of the state. The population shall be as shown
7 by the last Federal Census or the most recent annual estimate
8 provided by the United States Bureau of the Census. The funds shall
9 be used for the purpose of constructing and maintaining county
10 highways, provided, however, the county treasurer may deposit so
11 much of the funds in the sinking fund as may be necessary for the
12 retirement of interest and annual accrual of indebtedness created by
13 the issuance of county or township bonds for road purposes. Such
14 deposits to the sinking fund shall not exceed forty percent (40%) of
15 the funds allocated to a county pursuant to this paragraph.

16 F. 1. The following percentages of the monies referred to in
17 subsection A of this section shall be remitted to the county
18 treasurers of the respective counties and by them deposited in a
19 separate special revenue fund to be used by the county commissioners
20 in accordance with paragraph 2 of this subsection:

- 21 a. from October 1, 2000, until June 30, 2001, two and
22 fifty-three one-hundredths percent (2.53%),
23
24

1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, two and fifty-six one-hundredths percent
3 (2.56%),

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

7 d. for the year beginning July 1, 2015, and all
8 subsequent years, two and fifty-nine one-hundredths
9 percent (2.59%), 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 d
16 of paragraph 1 of this subsection shall be used for the primary
17 purpose of matching federal funds for the construction of federal
18 aid projects on county roads, or constructing and maintaining county
19 or township highways and permanent bridges of such counties. The
20 distribution of monies apportioned by this paragraph shall be made
21 upon the basis of the current formula based upon road mileage, area
22 and population as related to county road improvement and maintenance
23 costs. Provided, however, the Department of Transportation may
24

1 update the formula factors from time to time as necessary to account
2 for changing conditions.

3 G. 1. The following percentages of the monies referred to in
4 subsection A of this section shall be transmitted by the Tax
5 Commission to the various counties as set forth in paragraph 2 of
6 this subsection:

7 a. from October 1, 2000, until June 30, 2001, three and
8 fifty-five one-hundredths percent (3.55%),

9 b. for the year beginning July 1, 2001, and ending June
10 30, 2002, three and fifty-nine one-hundredths percent
11 (3.59%),

12 c. for the year beginning July 1, 2002, through the year
13 ending on June 30, 2015, three and sixty-two one-
14 hundredths percent (3.62%), and

15 d. for the year beginning July 1, 2015, and all
16 subsequent years, three and sixty-two one-hundredths
17 percent (3.62%), but in no event shall the amount
18 apportioned in any fiscal year pursuant to this
19 subparagraph exceed the total amount apportioned for
20 the fiscal year ending on June 30, 2015. Any amounts
21 in excess of such limitation shall be placed to the
22 credit of the General Revenue Fund.

23 2. The monies apportioned pursuant to subparagraphs a through d
24 of paragraph 1 of this subsection shall be transmitted to the

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

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

- 14 a. from October 1, 2000, until June 30, 2001, eighty-one
15 one-hundredths percent (0.81%),
- 16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, eighty-two one-hundredths percent (0.82%),
- 18 c. for the year beginning July 1, 2002, through the year
19 ending on June 30, 2015, eighty-three one-hundredths
20 percent (0.83%), and
- 21 d. for the year beginning July 1, 2015, and all
22 subsequent years, eighty-three one-hundredths percent
23 (0.83%), but in no event shall the amount apportioned
24 in any fiscal year pursuant to this subparagraph

1 exceed the total amount apportioned for the fiscal
2 year ending on June 30, 2015. Any amounts in excess
3 of such limitation shall be placed to the credit of
4 the General Revenue Fund.

5 2. The monies apportioned pursuant to subparagraphs a through d
6 of paragraph 1 of this subsection shall be apportioned to the
7 various counties based upon the proportion that each county's
8 population bears to the total state population.

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

12 I. 1. The following percentages of the monies referred to in
13 subsection A of this section shall be apportioned to the various
14 cities and incorporated towns as set forth in paragraph 2 of this
15 subsection:

16 a. from October 1, 2000, until June 30, 2001, three and
17 four one-hundredths percent (3.04%),

18 b. for the year beginning July 1, 2001, and ending June
19 30, 2002, three and eight one-hundredths percent
20 (3.08%),

21 c. for the year beginning July 1, 2002, through the year
22 ending on June 30, 2015, three and ten one-hundredths
23 percent (3.10%), and
24

d. for the year beginning July 1, 2015, and all subsequent years, three and ten one-hundredths percent (3.10%), but in no event shall the amount apportioned in any fiscal year pursuant to this subparagraph exceed the total amount apportioned for the fiscal year ending on June 30, 2015. Any amounts in excess of such limitation shall be placed to the credit of the General Revenue Fund.

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

J. The following percentages of the monies referred to in subsection A of this section shall be remitted to the State

1 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
2 Fund:

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

5 2. For the year beginning July 1, 2001, and ending June 30,
6 2002, one and twenty-three one-hundredths percent (1.23%); and

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

9 K. Three one-hundredths of one percent (3/100 of 1%) of the
10 monies referred to in subsection A of this section shall be remitted
11 to the State Treasurer to be credited to the Wildlife Conservation
12 Fund. Seventy-five percent (75%) of the funds shall be used for
13 fish habitat restoration and twenty-five percent (25%) of the funds
14 shall be used in the fish hatchery system for fish production.

15 L. 1. For the year beginning July 1, 2007, and ending June 30,
16 2008, five percent (5%) 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 2. For the year beginning July 1, 2008, and ending June 30,
21 2009, ten percent (10%) of monies referred to in subsection A of
22 this section shall be remitted to the State Treasurer to be credited
23 to the County Improvements for Roads and Bridges Fund as created in
24 Section 507 of Title 69 of the Oklahoma Statutes.

1 3. For the period beginning July 1, 2009, and ending December
2 31, 2012, fifteen percent (15%) of monies referred to in subsection
3 A of this section shall be remitted to the State Treasurer to be
4 credited to the County Improvements for Roads and Bridges Fund as
5 created in Section 507 of Title 69 of the Oklahoma Statutes.

6 4. For the period beginning January 1, 2013, and ending June
7 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
8 monies referred to in subsection A of this section shall be remitted
9 to the State Treasurer to be credited to the County Improvements for
10 Roads and Bridges Fund as created in Section 507 of Title 69 of the
11 Oklahoma Statutes.

12 5. For the year beginning July 1, 2013, and ending June 30,
13 2014, eighteen percent (18%) of monies referred to in subsection A
14 of this section shall be remitted to the State Treasurer to be
15 credited to the County Improvements for Roads and Bridges Fund as
16 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

22 7. For the year beginning July 1, 2015, and all subsequent
23 years, twenty percent (20%) of monies referred to in subsection A of
24 this section shall be remitted to the State Treasurer to be credited

1 to the County Improvements for Roads and Bridges Fund as created in
2 Section 507 of Title 69 of the Oklahoma Statutes, ~~but in no event~~
3 ~~shall the total amount apportioned in any fiscal year pursuant to~~
4 ~~this paragraph exceed One Hundred Twenty Million Dollars~~
5 ~~(\$120,000,000.00). Any amounts in excess of One Hundred Twenty~~
6 ~~Million Dollars (\$120,000,000.00) shall be placed to the credit of~~
7 ~~the General Revenue Fund.~~

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

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

19 SECTION 2. This act shall become effective November 1, 2018.
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