

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 SENATE BILL 476

By: Thompson

6 AS INTRODUCED

7 An Act relating to the motor vehicle taxes and fees;
8 amending 47 O.S. 2011, Section 1104, as last amended
9 by Section 1, Chapter 350, O.S.L. 2015 (47 O.S. Supp.
10 2016, Section 1104), which relates to apportionment;
11 conforming basis for apportionment to schools and
12 counties with specified limitations; providing an
effective date; and declaring an emergency.

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

14 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as
15 last amended by Section 1, Chapter 350, O.S.L. 2015 (47 O.S. Supp.
16 2016, Section 1104), is amended to read as follows:

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

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

- 1 a. from October 1, 2000, until June 30, 2001, thirty-five
2 and forty-six one-hundredths percent (35.46%),
3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, thirty-five and ninety-one one-hundredths
5 percent (35.91%),
6 c. for the year beginning July 1, 2002, through the year
7 ending on June 30, 2015, thirty-six and twenty one-
8 hundredths percent (36.20%), and
9 d. for the year beginning July 1, 2015, and all
10 subsequent years, thirty-six and twenty one-hundredths
11 percent (36.20%), but in no event shall the amount
12 apportioned in any fiscal year pursuant to this
13 subparagraph exceed the total amount apportioned for
14 the fiscal year ending on June 30, 2015. Any amounts
15 in excess of such limitation shall be placed to the
16 credit of the General Revenue Fund.

17 2. The monies apportioned pursuant to subparagraphs a through e
18 d of paragraph 1 of this subsection shall be apportioned to the
19 ~~various school districts as follows:~~

- 20 ~~a. except as otherwise provided in this subparagraph,~~
21 ~~each district shall receive the same amount of funds~~
22 ~~as such district received from the taxes and fees~~
23 ~~provided in this title in the corresponding month of~~
24 ~~the preceding year. Any district eligible for funds~~

~~pursuant to the provisions of this section that was not eligible the preceding year shall receive an amount equal to the average daily attendance of the applicable year multiplied by the average daily attendance apportionment within such county for each appropriate month. For fiscal year 1995 and thereafter, any district which received less than twenty-five percent (25%) of the average apportionment of the monies made to school districts in this state based on average daily attendance in fiscal year 1995 shall receive an amount equal to the average daily attendance in the 1994-1995 school year multiplied by the average daily attendance apportionment within the county in which the district is located for each appropriate month, and~~

~~b. any funds remaining unallocated following the allocation provided in subparagraph a of this paragraph shall be apportioned to the various school districts so that each district shall first receive the cumulative total of the monthly apportionments for which it is otherwise eligible under subparagraph a of this paragraph and then an amount based upon the proportion that each district's average daily attendance bears to the total average daily attendance~~

1 of those districts entitled to receive funds pursuant
2 to this section as certified by the State Department
3 of Education.

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

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

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

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

18 2. For the year beginning July 1, 2001, and ending June 30,
19 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

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

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 e
23 d 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 e
16 d 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 e
24 d 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 e
6 d of paragraph 1 of this subsection shall be apportioned to the
7 various counties ~~as follows:~~

8 ~~a. each county shall receive the same amount of funds as~~
9 ~~such county received from the taxes and fees provided~~
10 ~~for in the 1985 fiscal year, and~~

11 ~~b. any funds remaining unallocated following the~~
12 ~~allocation provided in subparagraph a of this~~
13 ~~paragraph shall be apportioned to the various counties~~
14 based upon the proportion that each county's
15 population bears to the total state population.

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

19 I. 1. The following percentages of the monies referred to in
20 subsection A of this section shall be apportioned to the various
21 cities and incorporated towns as set forth in paragraph 2 of this
22 subsection:

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

- b. for the year beginning July 1, 2001, and ending June 30, 2002, three and eight one-hundredths percent (3.08%),
- c. for the year beginning July 1, 2002, through the year ending on June 30, 2015, three and ten one-hundredths percent (3.10%), and
- 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 e 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

1 the county excise board, transfer any surplus funds to the general
2 revenue fund of such city or town whenever an emergency requires
3 such a transfer.

4 J. The following percentages of the monies referred to in
5 subsection A of this section shall be remitted to the State
6 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
7 Fund:

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

10 2. For the year beginning July 1, 2001, and ending June 30,
11 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

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

6 3. For the period beginning July 1, 2009, and ending December
7 31, 2012, fifteen percent (15%) of monies referred to in subsection
8 A of this section shall be remitted to the State Treasurer to be
9 credited to the County Improvements for Roads and Bridges Fund as
10 created in Section 507 of Title 69 of the Oklahoma Statutes.

11 4. For the period beginning January 1, 2013, and ending June
12 30, 2013, fifteen and fifty one-hundredths percent (15.50%) 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 5. For the year beginning July 1, 2013, and ending June 30,
18 2014, eighteen percent (18%) of monies referred to in subsection A
19 of this section shall be remitted to the State Treasurer to be
20 credited to the County Improvements for Roads and Bridges Fund as
21 created in Section 507 of Title 69 of the Oklahoma Statutes.

22 6. For the year beginning July 1, 2014, twenty percent (20%) of
23 monies referred to in subsection A of this section shall be remitted
24 to the State Treasurer to be credited to the County Improvements for

1 Roads and Bridges Fund as created in Section 507 of Title 69 of the
2 Oklahoma Statutes.

3 7. For the year beginning July 1, 2015, 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 One Hundred Twenty Million Dollars
10 (\$120,000,000.00). Any amounts in excess of One Hundred Twenty
11 Million Dollars (\$120,000,000.00) shall be placed to the credit of
12 the General Revenue Fund.

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

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

24 SECTION 2. This act shall become effective July 1, 2017.

1 SECTION 3. It being immediately necessary for the preservation
2 of the public peace, health or 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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