

**BILL SUMMARY**  
1<sup>st</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 837</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Rep. Leslie Osborn</b>
<b>Date:</b>	<b>5/1/2017</b>
<b>Impact:</b>	<b>Apportionment</b>

**Modification to ROADS Fund  
Provision for Apportionment of Motor Fuels**

**Research Analysis**

SB837 sets the amount of income tax revenue apportioned to the Rebuilding Oklahoma Access and Driver Safety (ROADS) Fund for fiscal years 2018 through 2020. The measure also sets the amount of motor fuel tax revenue apportioned to the ROADS funds for fiscal years 2018 and all subsequent fiscal years contingent upon the passage of a provision in the Oklahoma Motor Fuel Tax code to apportion revenue to the ROADS fund.

Prepared By: Quyen Do

**Fiscal Analysis**

From the Tax Commission:

SB 837 proposes to amend 69 §1521 which relates to individual income tax apportionment to the Rebuilding Oklahoma Access and Driver Safety (ROADS) fund, as well as providing for a new apportionment to the ROADS fund from motor fuel tax revenue.

Under current law, individual income tax collections that would otherwise accrue to the General Revenue Fund are apportioned to the Rebuilding Oklahoma Access and Driver Safety (ROADS) fund. The scheduled apportionment for FY18 is \$571,969,915 and is scheduled to increase each FY by \$59,700,000 million until \$575,000,000 is apportioned to ROADS each FY. The chart below shows the current law and proposed law apportionment to ROADS and the anticipated increase to the General Revenue Fund.

ROADS Apportionment				
	FY18	FY19	FY20	FY21
Current	\$571,669,915 <sup>2</sup>	\$575,000,000	\$575,000,000	\$575,000,000
Proposed	\$337,700,000	\$397,400,000	\$408,000,000	\$408,000,000
Increase to GR	\$233,969,915	\$177,600,000	\$167,000,000	\$167,000,000

This measure also proposes to increase the apportionment to the ROADS fund contingent upon passage of a provision in the Oklahoma Motor Fuel Tax Code to apportion motor fuel tax revenue to the ROADS fund. Under current law, no Motor Fuel Tax is apportioned to the ROADS fund. The scheduled apportionment to the ROADS fund is as \$125,000,000 for FY18 and \$167,000,000 FY19 and all subsequent FYs.

Prepared By: Mark Tygret

**Other Considerations**

None.

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