1	STATE OF OKLAHOMA
2	1st Session of the 57th Legislature (2019)
3	SUBCOMMITTEE RECOMMENDATION
4	FOR HOUSE BILL NO. 2308 By: Frix
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7	SUBCOMMITTEE RECOMMENDATION
8	An Act relating to motor vehicles; amending 47 O.S. 2011, Section 1104, as last amended by Section 2,
9	Chapter 18, 2nd Extraordinary Session, O.S.L. 2018 (47 O.S. Supp. 2018, Section 1104), which relates to
10	apportionment of fees, taxes and penalties collected; specifying time frame; modifying certain
11	apportionment maximums; and providing an effective date.
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14	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
15	SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as
16	last amended by Section 2, Chapter 18, 2nd Extraordinary Session,
17	O.S.L. 2018 (47 O.S. Supp. 2018, Section 1104), is amended to read
18	as follows:
19	Section 1104. A. Unless otherwise provided by law, all fees,
20	taxes and penalties collected or received pursuant to the Oklahoma
21	Vehicle License and Registration Act or Section 1-101 et seq. of
22	this title shall be apportioned and distributed monthly by the
23	Oklahoma Tax Commission in accordance with this section.
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1 в. 1. The following percentages of the monies referred to in 2 subsection A of this section shall be apportioned to the various school districts in accordance with paragraph 2 of this subsection: 3 4 from October 1, 2000, until June 30, 2001, thirty-five a. 5 and forty-six one-hundredths percent (35.46%), for the year beginning July 1, 2001, and ending June 6 b. 7 30, 2002, thirty-five and ninety-one one-hundredths percent (35.91%), 8 9 с. for the year beginning July 1, 2002, through the year ending on June 30, 2015, thirty-six and twenty one-10 11 hundredths percent (36.20%), 12 for the year beginning July 1, 2015, through the year d. 13 ending on June 30, 2019, thirty-six and twenty one-14 hundredths percent (36.20%), but in no event shall the 15 amount 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, and 20 for the year beginning July 1, 2019, and all e. 21 subsequent years, thirty-six and twenty one-hundredths 22 percent (36.20%), but in no event shall the amount 23 apportioned in any fiscal year pursuant to this 24 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 Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

6 2. The monies apportioned pursuant to subparagraphs a through e 7 of paragraph 1 of this subsection shall be apportioned to the 8 various school districts so that each district shall receive an 9 amount based upon the proportion that each district's average daily 10 attendance bears to the total average daily attendance of those 11 districts entitled to receive funds pursuant to this section as 12 certified by the State Department of Education.

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

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

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

1 1. From October 1, 2000, until June 30, 2001, forty-five and 2 ninety-seven one-hundredths percent (45.97%);

2. For the year beginning July 1, 2001, and ending June 30,
2002, forty-five and twenty-nine one-hundredths percent (45.29%);
3. For the year beginning July 1, 2002, and for the subsequent
fiscal years ending June 30, 2007, forty-four and eighty-four onehundredths percent (44.84%);

4. For the year beginning July 1, 2007, and ending June 30,
2008, thirty-nine and eighty-four one-hundredths percent (39.84%);
5. For the year beginning July 1, 2008, and ending June 30,
2009, thirty-four and eighty-four one-hundredths percent (34.84%);
6. For the period beginning July 1, 2009, and ending December
31, 2012, twenty-nine and eighty-four one-hundredths percent
(29.84%);

15 7. For the period beginning January 1, 2013, and ending June 16 30, 2013, twenty-nine and thirty-four one-hundredths percent 17 (29.34%);

18 8. For the year beginning July 1, 2013, and ending June 30, 19 2014, twenty-six and eighty-four one-hundredths percent (26.84%); 20 and

9. For the year beginning July 1, 2014, through the year ending June 30, 2019, twenty-four and eighty-four one-hundredths percent (24.84%).

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

4 1. From October 1, 2000, until June 30, 2001, thirty one5 hundredths percent (0.30%);

6 2. For the year beginning July 1, 2001, through the year ending 7 on June 30, 2015, thirty-one one-hundredths percent (0.31%); 3. For the year beginning July 1, 2015, through the year ending 8 9 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in 10 no event shall the amount apportioned in any fiscal year pursuant to 11 this paragraph exceed the total amount apportioned for the fiscal 12 year ending on June 30, 2015. Any amounts in excess of such limitation shall be placed to the credit of the General Revenue 13 14 Fund; and

15 4. For the year beginning July 1, 2019, and all subsequent 16 years, thirty-one one-hundredths percent (0.31%), but in no event 17 shall the amount apportioned in any fiscal year pursuant to this 18 paragraph exceed the total amount apportioned for the fiscal year 19 ending on June 30, 2015. Any amounts in excess of such limitation 20 shall be placed to the credit of the Rebuilding Oklahoma Access and 21 Driver Safety Fund created in Section 1521 of Title 69 of the 22 Oklahoma Statutes.

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1 E. 1. The following percentages of the monies referred to in 2 subsection A of this section shall be apportioned to the various counties as set forth in paragraph 2 of this section: 3 from October 1, 2000, until June 30, 2001, seven and 4 a. 5 nine one-hundredths percent (7.09%), for the year beginning July 1, 2001, and ending June 6 b. 7 30, 2002, seven and eighteen one-hundredths percent (7.18%), 8 9 с. for the year beginning July 1, 2002, through the year ending on June 30, 2015, seven and twenty-four one-10 11 hundredths percent (7.24%), 12 for the year beginning July 1, 2015, through the year d. 13 ending on June 30, 2019, seven and twenty-four one-14 hundredths percent (7.24%), but in no event shall the 15 amount 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, and 20 for the year beginning July 1, 2019, and all e. 21 subsequent years, seven and twenty-four one-hundredths 22 percent (7.24%), but in no event shall the amount 23 apportioned in any fiscal year pursuant to this 24 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 Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

6 The monies apportioned pursuant to subparagraphs a through e 2. 7 of paragraph 1 of this subsection shall be apportioned as follows: forty percent (40%) of such sum shall be distributed to the various 8 9 counties in that proportion which the county road mileage of each 10 county bears to the entire state road mileage as certified by the 11 Transportation Commission and the remaining sixty percent (60%) of 12 such sum shall be distributed to the various counties on the basis 13 which the population and area of each county bears to the total 14 population and area of the state. The population shall be as shown 15 by the last Federal Census or the most recent annual estimate 16 provided by the United States Bureau of the Census. The funds shall 17 be used for the purpose of constructing and maintaining county 18 highways; provided, however, the county treasurer may deposit so 19 much of the funds in the sinking fund as may be necessary for the 20 retirement of interest and annual accrual of indebtedness created by 21 the issuance of county or township bonds for road purposes. Such 22 deposits to the sinking fund shall not exceed forty percent (40%) of 23 the funds allocated to a county pursuant to this paragraph.

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1 F. 1. The following percentages of the monies referred to in 2 subsection A of this section shall be remitted to the county treasurers of the respective counties and by them deposited in a 3 4 separate special revenue fund to be used by the county commissioners 5 in accordance with paragraph 2 of this subsection: 6 from October 1, 2000, until June 30, 2001, two and a. 7 fifty-three one-hundredths percent (2.53%), b. for the year beginning July 1, 2001, and ending June 8 9 30, 2002, two and fifty-six one-hundredths percent 10 (2.56%), for the year beginning July 1, 2002, through the year 11 с. 12 ending on June 30, 2015, two and fifty-nine one-13 hundredths percent (2.59%), 14 for the year beginning July 1, 2015, through the year d. 15 ending on June 30, 2019, two and fifty-nine one-16 hundredths percent (2.59%), but in no event shall the 17 amount 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, and 22 for the year beginning July 1, 2019, and all e. 23 subsequent years, two and fifty-nine one-hundredths 24 percent (2.59%), 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 Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

2. The monies apportioned pursuant to subparagraphs a through e 8 9 of paragraph 1 of this subsection shall be used for the primary 10 purpose of matching federal funds for the construction of federal 11 aid projects on county roads, or constructing and maintaining county 12 or township highways and permanent bridges of such counties. The 13 distribution of monies apportioned by this paragraph shall be made 14 upon the basis of the current formula based upon road mileage, area 15 and population as related to county road improvement and maintenance 16 costs. Provided, however, the Department of Transportation may 17 update the formula factors from time to time as necessary to account 18 for changing conditions.

19 G. 1. The following percentages of the monies referred to in 20 subsection A of this section shall be transmitted by the Tax 21 Commission to the various counties as set forth in paragraph 2 of 22 this subsection:

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

Req. No. 7861

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- b. for the year beginning July 1, 2001, and ending June 30, 2002, three and fifty-nine one-hundredths percent (3.59%),
- 4 c. for the year beginning July 1, 2002, through the year
 5 ending on June 30, 2015, three and sixty-two one6 hundredths percent (3.62%),
- 7 d. for the year beginning July 1, 2015, through the year ending on June 30, 2019, three and sixty-two one-8 9 hundredths percent (3.62%), but in no event shall the 10 amount 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, and
- 15 for the year beginning July 1, 2019, and all e. 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 Rebuilding Oklahoma Access and Driver 23 Safety Fund created in Section 1521 of Title 69 of the 24 Oklahoma Statutes.

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

14 subsection A of this section shall be apportioned to the various 15 counties as set forth in paragraph 2 of this subsection:

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

d. for the year beginning July 1, 2015, through the year ending on June 30, 2019, eighty-three one-hundredths

1 percent (0.83%), but in no event shall the amount 2 apportioned in any fiscal year pursuant to this 3 subparagraph exceed the total amount apportioned for 4 the fiscal year ending on June 30, 2015. Any amounts 5 in excess of such limitation shall be placed to the credit of the General Revenue Fund, and 6 7 for the year beginning July 1, 2019, and all e. subsequent years, eighty-three one-hundredths percent 8 9 (0.83%), but in no event shall the amount apportioned 10 in any fiscal year pursuant to this subparagraph 11 exceed the total amount apportioned for the fiscal year ending on June 30, 2015. Any amounts in excess 12 of such limitation shall be placed to the credit of 13 14 the Rebuilding Oklahoma Access and Driver Safety Fund 15 created in Section 1521 of Title 69 of the Oklahoma 16 Statutes.

17 2. The monies apportioned pursuant to subparagraphs a through e 18 of paragraph 1 of this subsection shall be apportioned to the 19 various counties based upon the proportion that each county's 20 population bears to the total state population.

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

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

- a. from October 1, 2000, until June 30, 2001, three and
 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%),
- 10 c. for the year beginning July 1, 2002, through the year 11 ending on June 30, 2015, three and ten one-hundredths 12 percent (3.10%),
- 13 d. for the year beginning July 1, 2015, through the year 14 ending on June 30, 2019, three and ten one-hundredths 15 percent (3.10%), but in no event shall the amount 16 apportioned in any fiscal year pursuant to this 17 subparagraph exceed the total amount apportioned for 18 the fiscal year ending on June 30, 2015. Any amounts 19 in excess of such limitation shall be placed to the 20 credit of the General Revenue Fund, and 21 for the year beginning July 1, 2019, and all е. 22 subsequent years, three and ten one-hundredths percent 23 (3.10%), but in no event shall the amount apportioned

in any fiscal year pursuant to this subparagraph

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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 Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

7 2. The monies apportioned pursuant to subparagraphs a through e of paragraph 1 of this subsection shall be apportioned to the 8 9 various cities and incorporated towns based upon the proportion that 10 each city or incorporated town's population bears to the total 11 population of all cities and incorporated towns in the state. Such 12 funds shall be remitted to the various county treasurers for 13 allocation to the various cities and incorporated towns. All such 14 funds shall be used for the construction, maintenance, repair, 15 improvement and lighting of streets and alleys. Provided, however, 16 the governing board of any city or town may, with the approval of 17 the county excise board, transfer any surplus funds to the general 18 revenue fund of such city or town whenever an emergency requires 19 such a transfer.

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

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

2. For the year beginning July 1, 2001, and ending June 30,
2002, one and twenty-three one-hundredths percent (1.23%); and
3. For the year beginning July 1, 2002, and all subsequent
years, one and twenty-four one-hundredths percent (1.24%).

7 K. Three one-hundredths of one percent (3/100 of 1%) of the 8 monies referred to in subsection A of this section shall be remitted 9 to the State Treasurer to be credited to the Wildlife Conservation 10 Fund. Seventy-five percent (75%) of the funds shall be used for 11 fish habitat restoration and twenty-five percent (25%) of the funds 12 shall be used in the fish hatchery system for fish production.

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

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

3. For the period beginning July 1, 2009, and ending December
31, 2012, fifteen percent (15%) of monies referred to in subsection

A of this section shall be remitted to the State Treasurer to be
 credited to the County Improvements for Roads and Bridges Fund as
 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

10 5. For the year beginning July 1, 2013, and ending June 30, 11 2014, eighteen percent (18%) of monies referred to in subsection A 12 of this section shall be remitted to the State Treasurer to be 13 credited to the County Improvements for Roads and Bridges Fund as 14 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

7. For the year beginning July 1, 2015, through the year ending on June 30, 2019, twenty percent (20%) of monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the County Improvements for Roads and Bridges Fund as created in Section 507 of Title 69 of the Oklahoma

Statutes, but in no event shall the total amount apportioned in any fiscal year pursuant to this paragraph exceed One Hundred Twenty Million Dollars (\$120,000,000.00). Any amounts in excess of One Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to the credit of the General Revenue Fund.

6 8. For the year beginning July 1, 2019, and all subsequent 7 years through the year ending June 30, 2027, twenty percent (20%) of monies referred to in subsection A of this section shall be remitted 8 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, but in no event shall the total amount 12 apportioned in any fiscal year pursuant to this paragraph exceed One 13 Hundred Twenty Million Dollars (\$120,000,000.00) One Hundred Thirty-14 five Million Dollars (\$135,000,000.00). Any amounts in excess of 15 One Hundred Twenty Million Dollars (\$120,000,000.00) One Hundred 16 Thirty-five Million Dollars (\$135,000,000.00) shall be placed to the 17 credit of the Rebuilding Oklahoma Access and Driver Safety Fund 18 created in Section 1521 of Title 69 of the Oklahoma Statutes.

M. Twenty-four and eighty-four one-hundredths percent (24.84%) of the monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

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1 N. Monies allocated to counties by this section may be 2 estimated by the county excise board in the budget for the county as 3 anticipated revenue to the extent of ninety percent (90%) of the 4 previous year's income from such source; provided, not more than 5 fifteen percent (15%) can be encumbered during any month. 6 O. Notwithstanding any other provisions of this section, for 7 the fiscal year beginning July 1, 2003, the first One Hundred 8 Thousand Dollars (\$100,000.00) of the monies collected or received 9 by the Tax Commission pursuant to the registration of motorcycles 10 and mopeds in this state shall be placed to the credit of the 11 Oklahoma Tax Commission Revolving Fund. 12 SECTION 2. This act shall become effective November 1, 2019. 13 14 57-1-7861 02/11/19 JBH 15 16 17 18 19 20 21 22 23 24