

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

SENATE BILL 538

By: Jech

AS INTRODUCED

An Act relating to sales tax code; amending 68 O.S. 2011, Section 1353, as last amended by Section 1, Chapter 303, O.S.L. 2018 (68 O.S. Supp. 2018, Section 1353), which relates to apportionment of revenues; increasing limit on certain apportionments; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 1353, as last amended by Section 1, Chapter 303, O.S.L. 2018 (68 O.S. Supp. 2018, Section 1353), is amended to read as follows:

Section 1353. A. It is hereby declared to be the purpose of the Oklahoma Sales Tax Code to provide funds for the financing of the program provided for by the Oklahoma Social Security Act and to provide revenues for the support of the functions of the state government of Oklahoma, and for this purpose it is hereby expressly provided that, revenues derived pursuant to the provisions of the Oklahoma Sales Tax Code, subject to the apportionment requirements for the Oklahoma Tax Commission and Office of Management and

Enterprise Services Joint Computer Enhancement Fund provided by  
Section 265 of this title, shall be apportioned as follows:

1. a. except as provided in subsection C of this section,  
the following amounts shall be paid to the State  
Treasurer to be placed to the credit of the General  
Revenue Fund to be paid out pursuant to direct  
appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	86.04%
FY 2005	85.83%
FY 2006	85.54%
FY 2007	85.04%
FY 2008 and each fiscal year thereafter	83.61%

- b. in the event that additional monies are necessary  
pursuant to paragraph 6 of this subsection, such  
additional monies shall be deducted in the proportion  
determined by the State Board of Equalization pursuant  
to paragraph 3 of Section 2355.1B of this title from  
the monies apportioned to the General Revenue Fund;

2. For FY 2003, FY 2004 and FY 2005, ten and forty-two one-  
hundredths percent (10.42%), shall be paid to the State Treasurer to  
be placed to the credit of the Education Reform Revolving Fund of  
the State Department of Education and for FY 2006 and each fiscal

year thereafter, ten and forty-six one-hundredths percent (10.46%) shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of the State Department of Education;

3. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 and each fiscal year thereafter	5.0%

4. a. except as otherwise provided in subparagraph b of this paragraph, for the fiscal year beginning July 1, 2015, and for each fiscal year thereafter, eighty-seven one-hundredths percent (0.87%) shall be paid to the State Treasurer to be further apportioned as follows:

(1) thirty-six percent (36%) shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund, but in no event shall such apportionment exceed ~~Five Million Dollars~~

~~(\$5,000,000.00)~~ Six Million Dollars

(\$6,000,000.00) in any fiscal year, and

(2) sixty-four percent (64%) shall be placed to the credit of the Oklahoma Tourism Capital Improvement Revolving Fund, but in no event shall such apportionment exceed ~~Nine Million Dollars~~

~~(\$9,000,000.00)~~ Ten Million Dollars

(\$10,000,000.00) in any fiscal year, and

b. any amounts which exceed the limitations of subparagraph a of this paragraph shall be placed to the credit of the General Revenue Fund;

5. For the fiscal year beginning July 1, 2015, and for each fiscal year thereafter, six one-hundredths percent (0.06%) shall be placed to the credit of the Oklahoma Historical Society Capital Improvement and Operations Revolving Fund, but in no event shall such apportionment exceed the total amount apportioned pursuant to this paragraph for the fiscal year ending on June 30, 2015. Any amounts which exceed the limitations of this paragraph shall be placed to the credit of the General Revenue Fund; and

6. During the first fiscal year after the State Board of Equalization has made a determination as provided in Section 2355.1B of this title, regarding a baseline amount of revenue apportioned pursuant to paragraph 3 of this subsection, and for each fiscal year thereafter, in no event shall monies apportioned pursuant to

1 paragraph 3 of this subsection, paragraph 3 of Section 1403 of this  
2 title and subparagraph c of paragraph 1 of Section 2352 of this  
3 title be less than such baseline amount.

4 B. Provided, for the fiscal year beginning July 1, 2007, and  
5 every fiscal year thereafter, an amount of revenue shall be  
6 apportioned to each municipality or county which levies a sales tax  
7 subject to the provisions of Section 1357.10 of this title and  
8 subsection F of Section 2701 of this title equal to the amount of  
9 sales tax revenue of such municipality or county exempted by the  
10 provisions of Section 1357.10 of this title and subsection F of  
11 Section 2701 of this title. The Oklahoma Tax Commission shall  
12 promulgate and adopt rules necessary to implement the provisions of  
13 this subsection.

14 C. From the monies that would otherwise be apportioned to the  
15 General Revenue Fund pursuant to subsection A of this section, there  
16 shall be apportioned the following amounts:

17 1. For the month ending August 31, 2018:

18 a. Twenty-five Million Dollars (\$25,000,000.00) to the  
19 credit of the State Highway Construction and  
20 Maintenance Fund created in Section 1501 of Title 69  
21 of the Oklahoma Statutes, and

22 b. Four Million Dollars (\$4,000,000.00) to the credit of  
23 the Oklahoma Railroad Maintenance Revolving Fund  
24

1 created in Section 309 of Title 66 of the Oklahoma  
2 Statutes;

3 2. For the month ending September 30, 2018:

4 a. Twenty-five Million Dollars (\$25,000,000.00) to the  
5 credit of the State Highway Construction and  
6 Maintenance Fund created in Section 1501 of Title 69  
7 of the Oklahoma Statutes, and

8 b. Four Million Dollars (\$4,000,000.00) to the credit of  
9 the Oklahoma Railroad Maintenance Revolving Fund  
10 created in Section 309 of Title 66 of the Oklahoma  
11 Statutes; and

12 3. For the month ending October 31, 2018:

13 a. Thirty Million Dollars (\$30,000,000.00) to the credit  
14 of the State Highway Construction and Maintenance Fund  
15 created in Section 1501 of Title 69 of the Oklahoma  
16 Statutes, and

17 b. Four Million Dollars (\$4,000,000.00) to the credit of  
18 the Oklahoma Railroad Maintenance Revolving Fund  
19 created in Section 309 of Title 66 of the Oklahoma  
20 Statutes.

21 SECTION 2. This act shall become effective July 1, 2019.

22 SECTION 3. It being immediately necessary for the preservation  
23 of the public peace, health or safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.  
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4 57-1-1583

QD

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