

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

SENATE BILL NO. 896

By: Scott

AS INTRODUCED

An Act relating to motor vehicle taxes and fees; amending 47 O.S. 2011, Section 1104, as last amended by Section 2, Chapter 18, 2nd Extraordinary Session, O.S.L. 2018 (47 O.S. Supp. 2018, Section 1104), which relates to apportionment of revenue; increasing limitation on revenue apportioned to County Improvements for Roads and Bridges Fund; providing an effective date; and declaring an emergency.

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 2, Chapter 18, 2nd Extraordinary Session, O.S.L. 2018 (47 O.S. Supp. 2018, 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%),
- 12          d. for the year beginning July 1, 2015, through the year  
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          e. for the year beginning July 1, 2019, and all  
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

1 the fiscal year ending on June 30, 2015. Any amounts  
2 in excess of such limitation shall be placed to the  
3 credit of the Rebuilding Oklahoma Access and Driver  
4 Safety Fund created in Section 1521 of Title 69 of the  
5 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.

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

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

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

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

3        2. For the year beginning July 1, 2001, and ending June 30,  
4 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

8        4. For the year beginning July 1, 2007, and ending June 30,  
9 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

10       5. For the year beginning July 1, 2008, and ending June 30,  
11 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

12       6. For the period beginning July 1, 2009, and ending December  
13 31, 2012, twenty-nine and eighty-four one-hundredths percent  
14 (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

21       9. For the year beginning July 1, 2014, through the year ending  
22 June 30, 2019, twenty-four and eighty-four one-hundredths percent  
23 (24.84%).  
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1 D. The following percentages of the monies referred to in  
2 subsection A of this section shall be remitted to the State  
3 Treasurer to be credited to the State Transportation Fund:

4 1. From October 1, 2000, until June 30, 2001, thirty one-  
5 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%);

8 3. For the year beginning July 1, 2015, through the year ending  
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  
13 limitation shall be placed to the credit of the General Revenue  
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  
3 counties as set forth in paragraph 2 of this section:

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

6           b. for the year beginning July 1, 2001, and ending June  
7 30, 2002, seven and eighteen one-hundredths percent  
8 (7.18%),

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

12           d. for the year beginning July 1, 2015, through the year  
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           e. for the year beginning July 1, 2019, and all  
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

1           the fiscal year ending on June 30, 2015. Any amounts  
2           in excess of such limitation shall be placed to the  
3           credit of the Rebuilding Oklahoma Access and Driver  
4           Safety Fund created in Section 1521 of Title 69 of the  
5           Oklahoma Statutes.

6           2. The monies apportioned pursuant to subparagraphs a through e  
7 of paragraph 1 of this subsection shall be apportioned as follows:  
8           forty percent (40%) of such sum shall be distributed to the various  
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.

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

6 a. from October 1, 2000, until June 30, 2001, two and  
7 fifty-three one-hundredths percent (2.53%),

8 b. for the year beginning July 1, 2001, and ending June  
9 30, 2002, two and fifty-six one-hundredths percent  
10 (2.56%),

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

14 d. for the year beginning July 1, 2015, through the year  
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 e. for the year beginning July 1, 2019, and all  
23 subsequent years, two and fifty-nine one-hundredths  
24 percent (2.59%), but in no event shall the amount



1           apportioned in any fiscal year pursuant to this  
2           subparagraph exceed the total amount apportioned for  
3           the fiscal year ending on June 30, 2015. Any amounts  
4           in excess of such limitation shall be placed to the  
5           credit of the Rebuilding Oklahoma Access and Driver  
6           Safety Fund created in Section 1521 of Title 69 of the  
7           Oklahoma Statutes.

8           2. The monies apportioned pursuant to subparagraphs a through e  
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:

23                  a.    from October 1, 2000, until June 30, 2001, three and  
24                        fifty-five one-hundredths percent (3.55%),  
25

- 1           b.    for the year beginning July 1, 2001, and ending June  
2               30, 2002, three and fifty-nine one-hundredths percent  
3               (3.59%),
- 4           c.    for the year beginning July 1, 2002, through the year  
5               ending on June 30, 2015, three and sixty-two one-  
6               hundredths percent (3.62%),
- 7           d.    for the year beginning July 1, 2015, through the year  
8               ending on June 30, 2019, three and sixty-two one-  
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          e.    for the year beginning July 1, 2019, 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 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  
3 various counties on the basis of a formula to be developed by the  
4 Department of Transportation. Such formula shall be similar to that  
5 currently used for the distribution of County Bridge Program Funds,  
6 but also taking into consideration the effect of terrain and traffic  
7 volume as related to county road improvement and maintenance costs.  
8 Provided, however, the Department of Transportation may update the  
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        H. 1. The following percentages of the monies referred to in  
14 subsection A of this section shall be apportioned to the various  
15 counties as set forth in paragraph 2 of this subsection:

- 16            a. from October 1, 2000, until June 30, 2001, eighty-one  
17                one-hundredths percent (0.81%),
- 18            b. for the year beginning July 1, 2001, and ending June  
19                30, 2002, eighty-two one-hundredths percent (0.82%),
- 20            c. for the year beginning July 1, 2002, through the year  
21                ending on June 30, 2015, eighty-three one-hundredths  
22                percent (0.83%),
- 23            d. for the year beginning July 1, 2015, through the year  
24                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  
6 credit of the General Revenue Fund, and

7 e. for the year beginning July 1, 2019, and all  
8 subsequent years, eighty-three one-hundredths percent  
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  
12 year ending on June 30, 2015. Any amounts in excess  
13 of such limitation shall be placed to the credit of  
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.

21 Each county's allocation of funds shall be remitted to the  
22 various county treasurers to be deposited in the general fund of the  
23 county and used for the support of county government.  
24

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

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

7 b. for the year beginning July 1, 2001, and ending June  
8 30, 2002, three and eight one-hundredths percent  
9 (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 e. for the year beginning July 1, 2019, and all  
22 subsequent years, three and ten one-hundredths percent  
23 (3.10%), 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 Rebuilding Oklahoma Access and Driver Safety Fund  
5 created in Section 1521 of Title 69 of the Oklahoma  
6 Statutes.

7 2. The monies apportioned pursuant to subparagraphs a through e  
8 of paragraph 1 of this subsection shall be apportioned to the  
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.

20 J. The following percentages of the monies referred to in  
21 subsection A of this section shall be remitted to the State  
22 Treasurer to be credited to the Oklahoma Law Enforcement Retirement  
23 Fund:  
24

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

3        2. For the year beginning July 1, 2001, and ending June 30,  
4 2002, one and twenty-three one-hundredths percent (1.23%); and

5        3. For the year beginning July 1, 2002, and all subsequent  
6 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.

13        L. 1. For the year beginning July 1, 2007, and ending June 30,  
14 2008, five percent (5%) of monies referred to in subsection A of  
15 this section shall be remitted to the State Treasurer to be credited  
16 to the County Improvements for Roads and Bridges Fund as created in  
17 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.

23        3. For the period beginning July 1, 2009, and ending December  
24 31, 2012, fifteen percent (15%) of monies referred to in subsection  
25

1 A of this section shall be remitted to the State Treasurer to be  
2 credited to the County Improvements for Roads and Bridges Fund as  
3 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.

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



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

6 8. For the year beginning July 1, 2019, and all subsequent  
7 years, twenty percent (20%) of monies referred to in subsection A of  
8 this section shall be remitted to the State Treasurer to be credited  
9 to the County Improvements for Roads and Bridges Fund as created in  
10 Section 507 of Title 69 of the Oklahoma Statutes, but in no event  
11 shall the total amount apportioned in any fiscal year pursuant to  
12 this paragraph exceed ~~One Hundred Twenty Million Dollars~~  
13 ~~(\$120,000,000.00)~~ One Hundred Fifty Million Dollars  
14 (\$150,000,000.00). Any amounts in excess of ~~One Hundred Twenty~~  
15 ~~Million Dollars (\$120,000,000.00)~~ One Hundred Fifty Million Dollars  
16 (\$150,000,000.00) shall be placed to the credit of the Rebuilding  
17 Oklahoma Access and Driver Safety Fund created in Section 1521 of  
18 Title 69 of the Oklahoma Statutes.

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

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 July 1, 2019.

13 SECTION 3. It being immediately necessary for the preservation  
14 of the public peace, health or safety, an emergency is hereby  
15 declared to exist, by reason whereof this act shall take effect and  
16 be in full force from and after its passage and approval.

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18 57-1-1552 JCR 2/6/2019 9:33:28 AM  
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