

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 HOUSE BILL 3288

By: Taylor

4
5
6 AS INTRODUCED

7 An Act relating to motor vehicles; amending 47 O.S.
8 2011, Section 1104, as last amended by Section 2,
Chapter 18, 2nd Extraordinary Session, O.S.L. 2018
9 (47 O.S. Supp. 2019, Section 1104), which relates to
apportionment of motor vehicle registration fees,
10 motor vehicle excise tax and other motor vehicle
related revenues; requiring computation of moving
11 five-year average; providing for apportionment of
growth revenue to the general funds of each county;
12 defining first five-year period for purpose of
computations; and providing an effective date.

13
14
15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

16 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as
17 last amended by Section 2, Chapter 18, 2nd Extraordinary Session,
18 O.S.L. 2018 (47 O.S. Supp. 2019, Section 1104), is amended to read
19 as follows:

20 Section 1104. A. Unless otherwise provided by law, all fees,
21 taxes and penalties collected or received pursuant to the Oklahoma
22 Vehicle License and Registration Act or Section 1-101 et seq. of
23 this title shall be apportioned and distributed monthly by the
24 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%).
24

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.
23
24

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.
24

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%),

- b. for the year beginning July 1, 2001, and ending June 30, 2002, three and fifty-nine one-hundredths percent (3.59%),
- c. for the year beginning July 1, 2002, through the year ending on June 30, 2015, three and sixty-two one-hundredths percent (3.62%),
- d. for the year beginning July 1, 2015, through the year ending on June 30, 2019, three and sixty-two one-hundredths percent (3.62%), 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, and
- e. for the year beginning July 1, 2019, and all subsequent years, three and sixty-two one-hundredths percent (3.62%), 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.

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.

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

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). Any amounts in excess of One Hundred Twenty
14 Million Dollars (\$120,000,000.00) shall be placed to the credit of
15 the Rebuilding Oklahoma Access and Driver Safety Fund created in
16 Section 1521 of Title 69 of the Oklahoma Statutes.

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

22 N. Monies allocated to counties by this section may be
23 estimated by the county excise board in the budget for the county as
24 anticipated revenue to the extent of ninety percent (90%) of the

1 previous year's income from such source; provided, not more than
2 fifteen percent (15%) can be encumbered during any month.

3 O. Notwithstanding any other provisions of this section, for
4 the fiscal year beginning July 1, 2003, the first One Hundred
5 Thousand Dollars (\$100,000.00) of the monies collected or received
6 by the Tax Commission pursuant to the registration of motorcycles
7 and mopeds in this state shall be placed to the credit of the
8 Oklahoma Tax Commission Revolving Fund.

9 P. Notwithstanding any other provisions of this section, for
10 the fiscal year beginning July 1, 2021, and each fiscal year
11 thereafter, growth in the revenues apportioned by the provisions of
12 this section shall be apportioned equally to the general fund of
13 each county in the state. As used in this subsection, "growth
14 revenue" shall be the increase, if any, in a moving five-year
15 average of all revenues apportioned pursuant to this section each
16 fiscal year. The first five-year average period for purposes of
17 this computation shall be the average of all revenues apportioned by
18 this section for the fiscal years ending June 30, 2020, June 30,
19 2019, June 30, 2018, June 30, 2017, and June 30, 2016.

20 SECTION 2. This act shall become effective July 1, 2021.
21

22 57-2-9475 MAH 01/14/20
23
24