

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
HOUSE BILL NO. 2755

By: Echols of the House

and

David of the Senate

COMMITTEE SUBSTITUTE

[charter schools - directing charter schools receive
certain local revenues and state-dedicated funding -
providing for promulgation of rules - effective date
emergency]

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

SECTION 1. AMENDATORY 70 O.S. 2011, Section 3-142, as
last amended by Section 1, Chapter 122, O.S.L. 2020 (70 O.S. Supp.
2020, Section 3-142), is amended to read as follows:

Section 3-142. A. ~~For purposes of funding, a charter school~~
~~sponsored by a board of education of a school district shall be~~
~~considered a site within the school district in which the charter~~
~~school is located.~~ The student membership of ~~the~~ a charter school
shall be considered separate from the student membership of the
district in which the charter school is located for the purpose of
calculating weighted average daily membership pursuant to Section

1 18-201.1 of this title and State Aid pursuant to Section 18-200.1 of
2 this title. For charter schools sponsored by a board of education
3 of a school district, the sum of the separate calculations for the
4 charter school and the school district shall be used to determine
5 the total State Aid allocation for the district in which the charter
6 school is located. A charter school shall receive from the
7 sponsoring school district, the State Aid allocation and any other
8 state-appropriated revenue generated by its students for the
9 applicable year, less up to three percent (3%) of the State Aid
10 allocation, which may be retained by the school district as a fee
11 for administrative services rendered. For charter schools sponsored
12 by the board of education of a technology center school district, a
13 higher education institution, the State Board of Education, or a
14 federally recognized Indian tribe and for statewide virtual charter
15 schools sponsored by the Statewide Virtual Charter School Board, the
16 State Aid allocation for the charter school shall be distributed by
17 the State Board of Education and not more than three percent (3%) of
18 the State Aid allocation may be charged by the sponsor as a fee for
19 administrative services rendered. The State Board of Education
20 shall determine the policy and procedure for making payments to a
21 charter school. The fee for administrative services as authorized
22 in this subsection shall only be assessed on the State Aid
23 allocation amount and shall not be assessed on any other
24 appropriated amounts. A sponsor of a charter school shall not

1 retain any additional State Aid allocation or charge the charter
2 school any additional fee above the amounts allowed by this
3 subsection unless the additional fees are for additional services
4 rendered. The charter school sponsor shall provide to the State
5 Department of Education financial records documenting any state
6 funds retained by the sponsor for administrative services rendered
7 for the previous year.

8 B. 1. The weighted average daily membership for the first year
9 of operation of a charter school shall be determined initially by
10 multiplying the actual enrollment of students as of August 1 by
11 1.333. The charter school shall receive revenue equal to that which
12 would be generated by the estimated weighted average daily
13 membership calculated pursuant to this paragraph. At midyear, the
14 allocation for the charter school shall be adjusted using the first
15 quarter weighted average daily membership for the charter school
16 calculated pursuant to subsection A of this section.

17 2. For the purpose of calculating weighted average daily
18 membership pursuant to Section 18-201.1 of this title and State Aid
19 pursuant to Section 18-200.1 of this title, the weighted average
20 daily membership for the first year of operation and each year
21 thereafter of a full-time virtual charter school shall be determined
22 by multiplying the actual enrollment of students as of August 1 by
23 1.333. The full-time virtual charter school shall receive revenue
24 equal to that which would be generated by the estimated weighted

1 average daily membership calculated pursuant to this paragraph. At
2 midyear, the allocation for the full-time virtual charter school
3 shall be adjusted using the first quarter weighted average daily
4 membership for the virtual charter school calculated pursuant to
5 subsection A of this section.

6 C. A charter school shall ~~be eligible to~~ receive any other aid,
7 grants or revenues allowed to other schools including all local
8 revenues, excluding bond funds, and the following state dedicated
9 revenue in an amount relative to the average daily attendance of the
10 charter school:

11 1. Motor vehicle collections pursuant to Section 1104 of Title
12 47 of the Oklahoma Statutes;

13 2. Gross production tax collections pursuant to Section 1004 of
14 Title 68 of the Oklahoma Statutes;

15 3. Rural electric cooperative tax proceeds pursuant to Section
16 1806 of Title 68 of the Oklahoma Statutes; and

17 4. State school land earnings pursuant to Section 615 of this
18 title.

19 Provided, however, that virtual charter schools sponsored by the
20 Statewide Virtual Charter School Board shall only be eligible to
21 receive the State Aid allocation and any other state-appropriated
22 revenue generated by its students for the applicable school year. A
23 charter school ~~sponsored by the board of education of a technology~~
24 ~~center school district, a higher education institution, the State~~

1 ~~Board of Education, or a federally recognized Indian tribe~~ shall be
2 considered a local education agency and school district for purposes
3 of funding. ~~A charter school sponsored by a board of education of a~~
4 ~~school district shall be considered a local education agency for~~
5 ~~purposes of federal funding.~~ The State Board of Education shall
6 promulgate rules, as necessary, to ensure charter schools receive
7 revenues provided for in this section effective July 1, 2021.

8 D. A charter school, in addition to the money received from the
9 state, may receive money from any other source. Any unexpended
10 funds may be reserved and used for future purposes. The governing
11 body of a charter school shall not levy taxes or issue bonds. If
12 otherwise allowed by law, the governing body of a charter school may
13 enter into private contracts for the purposes of borrowing money
14 from lenders. If the governing body of the charter school borrows
15 money, the charter school shall be solely responsible for repaying
16 the debt, and the state or the sponsor shall not in any way be
17 responsible or obligated to repay the debt.

18 E. Any charter school which chooses to lease property shall be
19 eligible to receive current government lease rates.

20 F. Except as otherwise provided in this subsection, each
21 charter school shall pay to the Charter School Closure Reimbursement
22 Revolving Fund created in subsection G of this section an amount
23 equal to Five Dollars (\$5.00) per student based on average daily
24 membership, as defined by paragraph 2 of Section 18-107 of this

1 title, during the first nine (9) weeks of the school year. Each
2 charter school shall complete the payment every school year within
3 thirty (30) days after the first nine (9) weeks of the school year.
4 If the Charter School Closure Reimbursement Revolving Fund has a
5 balance of One Million Dollars (\$1,000,000.00) or more on July 1, no
6 payment shall be required the following school year.

7 G. There is hereby created in the State Treasury a revolving
8 fund for the State Department of Education to be designated the
9 "Charter School Closure Reimbursement Revolving Fund". The fund
10 shall be a continuing fund, not subject to fiscal year limitations,
11 and shall consist of all monies received by the State Department of
12 Education from charter schools as provided in subsection F of this
13 section. All monies accruing to the credit of said fund are hereby
14 appropriated and may be budgeted and expended by the State
15 Department of Education for the purpose of reimbursing charter
16 school sponsors for costs incurred due to the closure of a charter
17 school. Expenditures from said fund shall be made upon warrants
18 issued by the State Treasurer against claims filed as prescribed by
19 law with the Director of the Office of Management and Enterprise
20 Services for approval and payment. The State Department of
21 Education may promulgate rules regarding sponsor eligibility for
22 reimbursement.

1 SECTION 2. AMENDATORY 47 O.S. 2011, Section 1104, as
2 last amended by Section 2, Chapter 153, O.S.L. 2020 (47 O.S. Supp.
3 2020, Section 1104), is amended to read as follows:

4 Section 1104. A. Unless otherwise provided by law, all fees,
5 taxes and penalties collected or received pursuant to the Oklahoma
6 Vehicle License and Registration Act or Section 1-101 et seq. of
7 this title shall be apportioned and distributed monthly by the
8 Oklahoma Tax Commission in accordance with this section.

9 B. 1. The following percentages of the monies referred to in
10 subsection A of this section shall be apportioned to the various
11 school districts in accordance with paragraph 2 of this subsection:

- 12 a. from October 1, 2000, until June 30, 2001, thirty-five
13 and forty-six one-hundredths percent (35.46%),
- 14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, thirty-five and ninety-one one-hundredths
16 percent (35.91%),
- 17 c. for the year beginning July 1, 2002, through the year
18 ending on June 30, 2015, thirty-six and twenty one-
19 hundredths percent (36.20%),
- 20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, thirty-six and twenty one-
22 hundredths percent (36.20%), but in no event shall the
23 amount 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 General Revenue Fund, and
4 e. for the year beginning July 1, 2019, and all
5 subsequent years, thirty-six and twenty one-hundredths
6 percent (36.20%), but in no event shall the amount
7 apportioned in any fiscal year pursuant to this
8 subparagraph exceed the total amount apportioned for
9 the fiscal year ending on June 30, 2015. Any amounts
10 in excess of such limitation shall be placed to the
11 credit of the Rebuilding Oklahoma Access and Driver
12 Safety Fund created in Section 1521 of Title 69 of the
13 Oklahoma Statutes.

14 2. The monies apportioned pursuant to subparagraphs a through e
15 of paragraph 1 of this subsection shall be apportioned to the
16 various school districts so that each district shall receive an
17 amount based upon the proportion that each district's average daily
18 attendance bears to the total average daily attendance of those
19 districts entitled to receive funds pursuant to this section as
20 certified by the State Department of Education.

21 Each district's allocation of funds shall be remitted to the
22 county treasurer of the county wherein the administrative
23 headquarters of the district are located.
24

1 ~~No~~ Except for charter schools sponsored pursuant to Section 3-
2 132 of Title 70 of the Oklahoma Statutes, no district shall be
3 eligible for the funds herein provided unless the district makes an
4 ad valorem tax levy of fifteen (15) mills and maintains nine (9)
5 years of instruction and pursuant to the rules of the State Board of
6 Education, is authorized to maintain ten (10) years of instruction.

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

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

13 2. For the year beginning July 1, 2001, and ending June 30,
14 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

18 4. For the year beginning July 1, 2007, and ending June 30,
19 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

20 5. For the year beginning July 1, 2008, and ending June 30,
21 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

22 6. For the period beginning July 1, 2009, and ending December
23 31, 2012, twenty-nine and eighty-four one-hundredths percent
24 (29.84%);

1 7. For the period beginning January 1, 2013, and ending June
2 30, 2013, twenty-nine and thirty-four one-hundredths percent
3 (29.34%);

4 8. For the year beginning July 1, 2013, and ending June 30,
5 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
6 and

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

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

13 1. From October 1, 2000, until June 30, 2001, thirty one-
14 hundredths percent (0.30%);

15 2. For the year beginning July 1, 2001, through the year ending
16 on June 30, 2015, thirty-one one-hundredths percent (0.31%);

17 3. For the year beginning July 1, 2015, through the year ending
18 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
19 no event shall the amount apportioned in any fiscal year pursuant to
20 this paragraph exceed the total amount apportioned for the fiscal
21 year ending on June 30, 2015. Any amounts in excess of such
22 limitation shall be placed to the credit of the General Revenue
23 Fund; and
24

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

9 E. 1. The following percentages of the monies referred to in
10 subsection A of this section shall be apportioned to the various
11 counties as set forth in paragraph 2 of this section:

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

14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, seven and eighteen one-hundredths percent
16 (7.18%),

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

20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, seven and twenty-four one-
22 hundredths percent (7.24%), but in no event shall the
23 amount 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 General Revenue Fund, and

e. for the year beginning July 1, 2019, and all subsequent years, seven and twenty-four one-hundredths percent (7.24%), 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 of paragraph 1 of this subsection shall be apportioned as follows: forty percent (40%) of such sum shall be distributed to the various counties in that proportion which the county road mileage of each county bears to the entire state road mileage as certified by the Transportation Commission and the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the United States Bureau of the Census. The funds shall

1 be used for the purpose of constructing and maintaining county
2 highways; provided, however, the county treasurer may deposit so
3 much of the funds in the sinking fund as may be necessary for the
4 retirement of interest and annual accrual of indebtedness created by
5 the issuance of county or township bonds for road purposes. Such
6 deposits to the sinking fund shall not exceed forty percent (40%) of
7 the funds allocated to a county pursuant to this paragraph.

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

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

15 b. for the year beginning July 1, 2001, and ending June
16 30, 2002, two and fifty-six one-hundredths percent
17 (2.56%),

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

21 d. for the year beginning July 1, 2015, through the year
22 ending on June 30, 2019, two and fifty-nine one-
23 hundredths percent (2.59%), but in no event shall the
24 amount apportioned in any fiscal year pursuant to this

1 subparagraph exceed the total amount apportioned for
2 the fiscal year ending on June 30, 2015. Any amounts
3 in excess of such limitation shall be placed to the
4 credit of the General Revenue Fund, and

5 e. for the year beginning July 1, 2019, and all
6 subsequent years, two and fifty-nine one-hundredths
7 percent (2.59%), but in no event shall the amount
8 apportioned in any fiscal year pursuant to this
9 subparagraph exceed the total amount apportioned for
10 the fiscal year ending on June 30, 2015. Any amounts
11 in excess of such limitation shall be placed to the
12 credit of the Rebuilding Oklahoma Access and Driver
13 Safety Fund created in Section 1521 of Title 69 of the
14 Oklahoma Statutes.

15 2. The monies apportioned pursuant to subparagraphs a through e
16 of paragraph 1 of this subsection shall be used for the primary
17 purpose of matching federal funds for the construction of federal
18 aid projects on county roads, or constructing and maintaining county
19 or township highways and permanent bridges of such counties. The
20 distribution of monies apportioned by this paragraph shall be made
21 upon the basis of the current formula based upon road mileage, area
22 and population as related to county road improvement and maintenance
23 costs. Provided, however, the Department of Transportation may
24

1 update the formula factors from time to time as necessary to account
2 for changing conditions.

3 G. 1. The following percentages of the monies referred to in
4 subsection A of this section shall be transmitted by the Tax
5 Commission to the various counties as set forth in paragraph 2 of
6 this subsection:

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

9 b. for the year beginning July 1, 2001, and ending June
10 30, 2002, three and fifty-nine one-hundredths percent
11 (3.59%),

12 c. for the year beginning July 1, 2002, through the year
13 ending on June 30, 2015, three and sixty-two one-
14 hundredths percent (3.62%),

15 d. for the year beginning July 1, 2015, through the year
16 ending on June 30, 2019, three and sixty-two one-
17 hundredths percent (3.62%), but in no event shall the
18 amount 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 General Revenue Fund, and

23 e. for the year beginning July 1, 2019, and all
24 subsequent years, three and sixty-two one-hundredths

1 percent (3.62%), 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 Rebuilding Oklahoma Access and Driver
7 Safety Fund created in Section 1521 of Title 69 of the
8 Oklahoma Statutes.

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

21 H. 1. The following percentages of the monies referred to in
22 subsection A of this section shall be apportioned to the various
23 counties as set forth in paragraph 2 of this subsection:
24

- 1 a. from October 1, 2000, until June 30, 2001, eighty-one
2 one-hundredths percent (0.81%),
- 3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, eighty-two one-hundredths percent (0.82%),
- 5 c. for the year beginning July 1, 2002, through the year
6 ending on June 30, 2015, eighty-three one-hundredths
7 percent (0.83%),
- 8 d. for the year beginning July 1, 2015, through the year
9 ending on June 30, 2019, eighty-three one-hundredths
10 percent (0.83%), but in no event shall the amount
11 apportioned in any fiscal year pursuant to this
12 subparagraph exceed the total amount apportioned for
13 the fiscal year ending on June 30, 2015. Any amounts
14 in excess of such limitation shall be placed to the
15 credit of the General Revenue Fund, and
- 16 e. for the year beginning July 1, 2019, and all
17 subsequent years, eighty-three one-hundredths percent
18 (0.83%), but in no event shall the amount apportioned
19 in any fiscal year pursuant to this subparagraph
20 exceed the total amount apportioned for the fiscal
21 year ending on June 30, 2015. Any amounts in excess
22 of such limitation shall be placed to the credit of
23 the Rebuilding Oklahoma Access and Driver Safety Fund
24

1 created in Section 1521 of Title 69 of the Oklahoma
2 Statutes.

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

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

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

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

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, three and eight one-hundredths percent
18 (3.08%),

19 c. for the year beginning July 1, 2002, through the year
20 ending on June 30, 2015, three and ten one-hundredths
21 percent (3.10%),

22 d. for the year beginning July 1, 2015, through the year
23 ending on June 30, 2019, three and ten one-hundredths
24 percent (3.10%), 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 General Revenue Fund, and

6 e. for the year beginning July 1, 2019, and all
7 subsequent years, three and ten one-hundredths percent
8 (3.10%), but in no event shall the amount apportioned
9 in any fiscal year pursuant to this subparagraph
10 exceed the total amount apportioned for the fiscal
11 year ending on June 30, 2015. Any amounts in excess
12 of such limitation shall be placed to the credit of
13 the Rebuilding Oklahoma Access and Driver Safety Fund
14 created in Section 1521 of Title 69 of the Oklahoma
15 Statutes.

16 2. The monies apportioned pursuant to subparagraphs a through e
17 of paragraph 1 of this subsection shall be apportioned to the
18 various cities and incorporated towns based upon the proportion that
19 each city or incorporated town's population bears to the total
20 population of all cities and incorporated towns in the state. Such
21 funds shall be remitted to the various county treasurers for
22 allocation to the various cities and incorporated towns. All such
23 funds shall be used for the construction, maintenance, repair,
24 improvement and lighting of streets and alleys. Provided, however,

1 the governing board of any city or town may, with the approval of
2 the county excise board, transfer any surplus funds to the general
3 revenue fund of such city or town whenever an emergency requires
4 such a transfer.

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

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

11 2. For the year beginning July 1, 2001, and ending June 30,
12 2002, one and twenty-three one-hundredths percent (1.23%); and

13 3. For the year beginning July 1, 2002, and all subsequent
14 years, one and twenty-four one-hundredths percent (1.24%).

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

21 L. 1. For the year beginning July 1, 2007, and ending June 30,
22 2008, five percent (5%) of monies referred to in subsection A of
23 this section shall be remitted to the State Treasurer to be credited
24

1 to the County Improvements for Roads and Bridges Fund as created in
2 Section 507 of Title 69 of the Oklahoma Statutes.

3 2. For the year beginning July 1, 2008, and ending June 30,
4 2009, ten percent (10%) of monies referred to in subsection A of
5 this section shall be remitted to the State Treasurer to be credited
6 to the County Improvements for Roads and Bridges Fund as created in
7 Section 507 of Title 69 of the Oklahoma Statutes.

8 3. For the period beginning July 1, 2009, and ending December
9 31, 2012, fifteen percent (15%) of monies referred to in subsection
10 A of this section shall be remitted to the State Treasurer to be
11 credited to the County Improvements for Roads and Bridges Fund as
12 created in Section 507 of Title 69 of the Oklahoma Statutes.

13 4. For the period beginning January 1, 2013, and ending June
14 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
15 monies referred to in subsection A of this section shall be remitted
16 to the State Treasurer to be credited to the County Improvements for
17 Roads and Bridges Fund as created in Section 507 of Title 69 of the
18 Oklahoma Statutes.

19 5. For the year beginning July 1, 2013, and ending June 30,
20 2014, eighteen percent (18%) of monies referred to in subsection A
21 of this section shall be remitted to the State Treasurer to be
22 credited to the County Improvements for Roads and Bridges Fund as
23 created in Section 507 of Title 69 of the Oklahoma Statutes.
24

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

6 7. For the year beginning July 1, 2015, through the year ending
7 on June 30, 2019, twenty percent (20%) of monies referred to in
8 subsection A of this section shall be remitted to the State
9 Treasurer to be credited to the County Improvements for Roads and
10 Bridges Fund as created in Section 507 of Title 69 of the Oklahoma
11 Statutes, but in no event shall the total amount apportioned in any
12 fiscal year pursuant to this paragraph exceed One Hundred Twenty
13 Million Dollars (\$120,000,000.00). Any amounts in excess of One
14 Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to
15 the credit of the General Revenue Fund.

16 8. a. Except as provided in subparagraph b of this
17 paragraph, for the year beginning July 1, 2019, and
18 all subsequent years, twenty percent (20%) of monies
19 referred to in subsection A of this section shall be
20 remitted to the State Treasurer to be credited to the
21 County Improvements for Roads and Bridges Fund as
22 created in Section 507 of Title 69 of the Oklahoma
23 Statutes, but in no event shall the total amount
24 apportioned in any fiscal year pursuant to this

1 paragraph exceed One Hundred Twenty Million Dollars
2 (\$120,000,000.00). Any amounts in excess of One
3 Hundred Twenty Million Dollars (\$120,000,000.00) shall
4 be placed to the credit of the Rebuilding Oklahoma
5 Access and Driver Safety Fund created in Section 1521
6 of Title 69 of the Oklahoma Statutes; and

7 b. For the fiscal year ending June 30, 2021, the Oklahoma
8 Tax Commission shall remit thirty-five percent (35%)
9 of the monthly allocation, otherwise scheduled to be
10 credited to the County Improvements for Roads and
11 Bridges Fund, to the various counties of the state.
12 The Commission shall distribute such funds monthly to
13 each county treasurer in the same manner as monies are
14 apportioned under the provisions of subparagraph b of
15 paragraph 4 of subsection A of Section 500.6 of Title
16 68 of the Oklahoma Statutes. Each county treasurer
17 shall deposit such funds to the county's county
18 highway fund and such funds shall be used for
19 maintenance and operations. In no event shall the
20 total amount of monies credited and remitted to the
21 County Improvements for Roads and Bridges Fund and
22 county highway funds during the fiscal year ending
23 June 30, 2021, pursuant to the provisions of
24

subparagraphs a and b of this paragraph, exceed One
Hundred Twenty Million Dollars (\$120,000,000.00).

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.

N. Monies allocated to counties by this section may be
estimated by the county excise board in the budget for the county as
anticipated revenue to the extent of ninety percent (90%) of the
previous year's income from such source; provided, not more than
fifteen percent (15%) can be encumbered during any month.

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

SECTION 3. AMENDATORY 68 O.S. 2011, Section 1004, as
last amended by Section 61, Chapter 161, O.S.L. 2020 (68 O.S. Supp.
2020, Section 1004), is amended to read as follows:

Section 1004. A. As used in this section:

1. "Moving five-year average amount for gas" means, for
purposes of the apportionments prescribed by this section, the

1 amount of gross production tax on natural gas collected for each of
2 the five (5) complete fiscal years, as computed by the State Board
3 of Equalization pursuant to Section 34.103 of Title 62 of the
4 Oklahoma Statutes; and

5 2. "Moving five-year average amount for oil" means, for
6 purposes of the apportionments prescribed by this section, the
7 amount of gross production tax on oil collected for each of the five
8 (5) complete fiscal years, as computed by the State Board of
9 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma
10 Statutes.

11 B. Beginning July 1, 2017, the gross production tax provided
12 for in Section 1001 of this title is hereby levied and shall be
13 collected and apportioned as follows:

14 1. For all monies collected from the tax levied on asphalt or
15 ores bearing uranium, lead, zinc, jack, gold, silver or copper:

16 a. eighty-five and seventy-two one-hundredths percent
17 (85.72%) shall be paid to the State Treasurer of the
18 state to be placed in the General Revenue Fund of the
19 state and used for the general expense of state
20 government, to be paid out pursuant to direct
21 appropriation by the Legislature,

22 b. seven and fourteen one-hundredths percent (7.14%) of
23 the sum collected from natural gas and/or casinghead
24 gas or asphalt or ores bearing uranium, lead, zinc,

1 jack, gold, silver or copper shall be paid to the
2 various county treasurers to be credited to the County
3 Highway Fund as follows: Each county shall receive a
4 proportionate share of the funds available based upon
5 the proportion of the total value of production from
6 such county in the corresponding month of the
7 preceding year, and

8 c. seven and fourteen one-hundredths percent (7.14%)
9 shall be allocated to each county as provided for in
10 subparagraph b of this paragraph and shall be
11 apportioned, on an average daily attendance per capita
12 distribution basis, as certified by the State
13 Superintendent of Public Instruction to the school
14 districts of the county where such pupils attend
15 school regardless of residence of such pupil, provided
16 the school district makes an ad valorem tax levy of
17 fifteen (15) mills for the current year and maintains
18 twelve (12) years of instruction or the school is a
19 charter school with no ad valorem tax levy that
20 maintains twelve (12) years of instruction;

21 2. For all monies collected from the tax levied on natural gas
22 and/or casinghead gas at a tax rate of seven percent (7%) pursuant
23 to the provisions of subsection B of Section 1001 of this title:
24

- 1 a. after the total revenue apportioned to the General
2 Revenue Fund as prescribed by subparagraph b of this
3 paragraph equals the moving five-year average amount
4 for gas as defined by paragraph 1 of subsection A of
5 this section, there shall be apportioned from the
6 gross production tax levy imposed pursuant to Section
7 1001 of this title on natural gas and/or casinghead
8 gas to the Revenue Stabilization Fund created by
9 Section 34.102 of Title 62 of the Oklahoma Statutes,
10 the amount of revenue, if any, which exceeds the
11 moving five-year average amount for gas as defined
12 pursuant to paragraph 1 of subsection A of this
13 section,
- 14 b. until the apportionment to the General Revenue Fund
15 equals the moving five-year average amount for gas as
16 prescribed by paragraph 1 of subsection A of this
17 section, eighty-five and seventy-two one-hundredths
18 percent (85.72%) shall be paid to the State Treasurer
19 of the state to be placed in the General Revenue Fund
20 of the state and used for the general expense of state
21 government, to be paid out pursuant to direct
22 appropriation by the Legislature,
- 23 c. before any other apportionment of revenue has been
24 made pursuant to this paragraph, seven and fourteen

1 one-hundredths percent (7.14%) of the sum collected
2 from natural gas and/or casinghead gas shall be paid
3 to the various county treasurers to be credited to the
4 County Highway Fund as follows: Each county shall
5 receive a proportionate share of the funds available
6 based upon the proportion of the total value of
7 production from such county in the corresponding month
8 of the preceding year, and

- 9 d. before any other apportionment of revenue has been
10 made pursuant to this paragraph, seven and fourteen
11 one-hundredths percent (7.14%) shall be allocated to
12 each county as provided for in subparagraph c of this
13 paragraph and shall be apportioned, on an average
14 daily attendance per capita distribution basis, as
15 certified by the State Superintendent of Public
16 Instruction to the school districts of the county
17 where such pupils attend school regardless of
18 residence of such pupil, provided the school district
19 makes an ad valorem tax levy of fifteen (15) mills for
20 the current year and maintains twelve (12) years of
21 instruction or the school is a charter school with no
22 ad valorem tax levy that maintains twelve (12) years
23 of instruction;
24

1 3. For all monies collected from the tax levied on natural gas
2 and/or casinghead gas at a tax rate of four percent (4%) pursuant to
3 the provisions of subsection B of Section 1001 of this title:

4 a. after the total revenue apportioned to the General
5 Revenue Fund as prescribed by subparagraph b of this
6 paragraph equals the moving five-year average amount
7 for gas as defined by paragraph 1 of subsection A of
8 this section, there shall be apportioned from the
9 gross production tax levy imposed pursuant to Section
10 1001 of this title on natural gas and/or casinghead
11 gas to the Revenue Stabilization Fund created pursuant
12 to Section 34.102 of Title 62 of the Oklahoma
13 Statutes, the amount of revenue, if any, which exceeds
14 the moving five-year average amount for gas as defined
15 pursuant to paragraph 1 of subsection A of this
16 section,

17 b. until the apportionment to the General Revenue Fund
18 equals the moving five-year average amount for gas as
19 prescribed by paragraph 1 of subsection A of this
20 section, seventy-five percent (75%) shall be paid to
21 the State Treasurer of the state to be placed in the
22 General Revenue Fund of the state and used for the
23 general expense of state government, to be paid out
24 pursuant to direct appropriation by the Legislature,

1 c. before any other apportionment of revenue has been
2 made pursuant to this paragraph, twelve and one-half
3 percent (12.5%) of the sum collected from natural gas
4 and/or casinghead gas shall be paid to the various
5 county treasurers to be credited to the County Highway
6 Fund as follows: Each county shall receive a
7 proportionate share of the funds available based upon
8 the proportion of the total value of production from
9 such county in the corresponding month of the
10 preceding year, and

11 d. before any other apportionment of revenue has been
12 made pursuant to this paragraph, twelve and one-half
13 percent (12.5%) shall be allocated to each county as
14 provided for in subparagraph c of this paragraph and
15 shall be apportioned, on an average daily attendance
16 per capita distribution basis, as certified by the
17 State Superintendent of Public Instruction to the
18 school districts of the county where such pupils
19 attend school regardless of residence of such pupil,
20 provided the school district makes an ad valorem tax
21 levy of fifteen (15) mills for the current year and
22 maintains twelve (12) years of instruction or the
23 school is a charter school with no ad valorem tax levy
24 that maintains twelve (12) years of instruction;

1 4. For all monies collected from the tax levied on natural gas
2 and/or casinghead gas at a tax rate of one percent (1%) pursuant to
3 the provisions of subsection B of Section 1001 of this title:

4 a. fifty percent (50%) of the sum collected from natural
5 gas and/or casinghead gas shall be paid to the various
6 county treasurers to be credited to the County Highway
7 Fund as follows: Each county shall receive a
8 proportionate share of the funds available based upon
9 the proportion of the total value of production from
10 such county in the corresponding month of the
11 preceding year, and

12 b. fifty percent (50%) shall be allocated to each county
13 as provided for in subparagraph a of this paragraph
14 and shall be apportioned, on an average daily
15 attendance per capita distribution basis, as certified
16 by the State Superintendent of Public Instruction to
17 the school districts of the county where such pupils
18 attend school regardless of residence of such pupil,
19 provided the school district makes an ad valorem tax
20 levy of fifteen (15) mills for the current year and
21 maintains twelve (12) years of instruction or the
22 school is a charter school with no ad valorem tax levy
23 that maintains twelve (12) years of instruction;
24

1 5. For all monies collected from the tax levied on natural gas
2 and/or casinghead gas at a tax rate of two percent (2%) pursuant to
3 the provisions of paragraph 3 of subsection B of Section 1001 of
4 this title:

- 5 a. after the total revenue apportioned to the General
6 Revenue Fund as prescribed by subparagraph b of this
7 paragraph equals the moving five-year average amount
8 for gas as defined by paragraph 1 of subsection A of
9 this section, there shall be apportioned from the
10 gross production tax levy imposed pursuant to Section
11 1001 of this title on gas to the Revenue Stabilization
12 Fund created by Section 34.102 of Title 62 of the
13 Oklahoma Statutes, the amount of revenue, if any,
14 which exceeds the moving five-year average amount for
15 natural gas and/or casinghead gas as defined pursuant
16 to paragraph 1 of subsection A of this section,
- 17 b. until the apportionment to the General Revenue Fund
18 equals the moving five-year average amount for gas as
19 prescribed by paragraph 1 of subsection A of this
20 section, fifty percent (50%) shall be paid to the
21 State Treasurer to be placed in the General Revenue
22 Fund of the state and used for the general expense of
23 state government, to be paid out pursuant to direct
24 appropriation by the Legislature,

- 1 c. before any other apportionment of revenue has been
2 made pursuant to this paragraph, twenty-five percent
3 (25%) of the sum collected from natural gas and/or
4 casinghead gas shall be paid to the various county
5 treasurers to be credited to the County Highway Fund
6 as follows: Each county shall receive a proportionate
7 share of the funds available based upon the proportion
8 of the total value of production from such county in
9 the corresponding month of the preceding year, and
- 10 d. before any other apportionment of revenue has been
11 made pursuant to this paragraph, twenty-five percent
12 (25%) shall be allocated to each county as provided
13 for in subparagraph c of this paragraph and shall be
14 apportioned on an average daily attendance per capita
15 distribution basis, as certified by the State
16 Superintendent of Public Instruction, to the school
17 districts of the county where such pupils attend
18 school regardless of residence of such pupil, provided
19 the school district makes an ad valorem tax levy of
20 fifteen (15) mills for the current year and maintains
21 twelve (12) years of instruction or the school is a
22 charter school with no ad valorem tax levy that
23 maintains twelve (12) years of instruction;
24

1 6. For all monies collected from the tax levied on oil at a tax
2 rate of seven percent (7%) pursuant to the provisions of subsection
3 B of Section 1001 of this title:

4 a. there shall be apportioned from the gross production
5 tax levy imposed pursuant to Section 1001 of this
6 title on oil to the Revenue Stabilization Fund created
7 by Section 34.102 of Title 62 of the Oklahoma
8 Statutes, after the applicable maximum amount
9 prescribed by subsection C of this section has been
10 deposited to the funds therein specified, the amount
11 of revenue, if any, which would otherwise be
12 apportioned to the General Revenue Fund and which
13 exceeds the moving five-year average amount for oil as
14 defined pursuant to paragraph 2 of subsection A of
15 this section,

16 b. before any other apportionment of revenue has been
17 made pursuant to this paragraph, twenty-five and
18 seventy-two one-hundredths percent (25.72%) shall be
19 paid to the State Treasurer to be placed in the Common
20 Education Technology Revolving Fund created in Section
21 34.90 of Title 62 of the Oklahoma Statutes,

22 c. before any other apportionment of revenue has been
23 made pursuant to this paragraph, twenty-five and
24 seventy-two one-hundredths percent (25.72%) shall be

1 paid to the State Treasurer to be placed in the Higher
2 Education Capital Revolving Fund created in Section
3 34.91 of Title 62 of the Oklahoma Statutes,

4 d. before any other apportionment of revenue has been
5 made pursuant to this paragraph, twenty-five and
6 seventy-two one-hundredths percent (25.72%) shall be
7 paid to the State Treasurer to be placed in the
8 Oklahoma Student Aid Revolving Fund created in Section
9 34.92 of Title 62 of the Oklahoma Statutes,

10 e. before any other apportionment of revenue has been
11 made pursuant to this paragraph, three and seven
12 hundred forty-five one-thousandths percent (3.745%)
13 shall be distributed to the various counties of the
14 state for deposit into the County Bridge and Road
15 Improvement Fund of each county based on a formula
16 developed by the Department of Transportation and
17 approved by the Department of Transportation County
18 Advisory Board created pursuant to Section 302.1 of
19 Title 69 of the Oklahoma Statutes to be used for the
20 purposes set forth in the County Bridge and Road
21 Improvement Act. The formula shall be similar to the
22 formula currently used for the distribution of monies
23 in the County Bridge Program funds, but shall also
24 take into consideration the effect of the terrain and

1 traffic volume as related to county road improvement
2 and maintenance costs,

3 f. before any other apportionment of revenue has been
4 made pursuant to this paragraph, four and twenty-eight
5 one-hundredths percent (4.28%) shall be paid to the
6 State Treasurer to be apportioned to:

7 (1) the following sources and in the following
8 amounts through the fiscal year ending June 30,
9 2022:

10 (a) thirty-three and one-third percent (33 1/3%)
11 to the Oklahoma Tourism and Recreation
12 Department Capital Expenditure Revolving
13 Fund created pursuant to Section 2254.1 of
14 Title 74 of the Oklahoma Statutes,

15 (b) thirty-three and one-third percent (33 1/3%)
16 to the Oklahoma Conservation Commission
17 Infrastructure Revolving Fund created
18 pursuant to Section 3-2-110 of Title 27A of
19 the Oklahoma Statutes, and

20 (c) thirty-three and one-third percent (33 1/3%)
21 to the Community Water Infrastructure
22 Development Revolving Fund created pursuant
23 to Section 1085.7A of Title 82 of the
24 Oklahoma Statutes, and

1 (2) the Oklahoma Water Resources Board Rural Economic
2 Action Plan Water Projects Fund for the fiscal
3 year beginning July 1, 2022, and for each fiscal
4 year thereafter,

5 g. before any other apportionment of revenue has been
6 made pursuant to this paragraph, seven and fourteen
7 one-hundredths percent (7.14%) of the sum collected
8 from oil shall be paid to the various county
9 treasurers, to be credited to the County Highway Fund
10 as follows: Each county shall receive a proportionate
11 share of the funds available based upon the proportion
12 of the total value of production from such county in
13 the corresponding month of the preceding year,

14 h. before any other apportionment of revenue has been
15 made pursuant to this paragraph, seven and fourteen
16 one-hundredths percent (7.14%) shall be allocated to
17 each county as provided in subparagraph g of this
18 paragraph and shall be apportioned, on an average
19 daily attendance per capita distribution basis, as
20 certified by the State Superintendent of Public
21 Instruction, to the school districts of the county
22 where such pupils attend school regardless of
23 residence of such pupil, provided the school district
24 makes an ad valorem tax levy of fifteen (15) mills for

1 the current year and maintains twelve (12) years of
2 instruction or the school is a charter school with no
3 ad valorem tax levy that maintains twelve (12) years
4 of instruction, and

- 5 i. before any other apportionment of revenue has been
6 made pursuant to this paragraph, five hundred thirty-
7 five one-thousandths percent (0.535%) of the levy
8 shall be transmitted by the Oklahoma Tax Commission to
9 the Statewide Circuit Engineering District Revolving
10 Fund as created in Section 687.2 of Title 69 of the
11 Oklahoma Statutes;

12 7. For all monies collected from the tax levied on oil at a tax
13 rate of four percent (4%) pursuant to the provisions of subsection B
14 of Section 1001 of this title:

- 15 a. there shall be apportioned from the gross production
16 tax levy imposed pursuant to Section 1001 of this
17 title on oil to the Revenue Stabilization Fund created
18 by Section 34.102 of Title 62 of the Oklahoma
19 Statutes, after the applicable maximum amount
20 prescribed by subsection C of this section has been
21 deposited to the funds therein specified, the amount
22 of revenue, if any, which would otherwise be
23 apportioned to the General Revenue Fund and which
24 exceeds the moving five-year average amount for oil as

1 defined pursuant to paragraph 2 of subsection A of
2 this section,

3 b. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twenty-two and one-
5 half percent (22.5%) shall be paid to the State
6 Treasurer to be placed in the Common Education
7 Technology Revolving Fund created in Section 34.90 of
8 Title 62 of the Oklahoma Statutes,

9 c. before any other apportionment of revenue has been
10 made pursuant to this paragraph, twenty-two and one-
11 half percent (22.5%) shall be paid to the State
12 Treasurer to be placed in the Higher Education Capital
13 Revolving Fund created in Section 34.91 of Title 62 of
14 the Oklahoma Statutes,

15 d. before any other apportionment of revenue has been
16 made pursuant to this paragraph, twenty-two and one-
17 half percent (22.5%) shall be paid to the State
18 Treasurer to be placed in the Oklahoma Student Aid
19 Revolving Fund created in Section 34.92 of Title 62 of
20 the Oklahoma Statutes,

21 e. before any other apportionment of revenue has been
22 made pursuant to this paragraph, three and twenty-
23 eight one-hundredths percent (3.28%) shall be
24 distributed to the various counties of the state for

1 deposit into the County Bridge and Road Improvement
2 Fund of each county based on a formula developed by
3 the Department of Transportation and approved by the
4 Department of Transportation County Advisory Board
5 created pursuant to Section 302.1 of Title 69 of the
6 Oklahoma Statutes to be used for the purposes set
7 forth in the County Bridge and Road Improvement Act.
8 The formula shall be similar to the formula currently
9 used for the distribution of monies in the County
10 Bridge Program funds, but shall also take into
11 consideration the effect of the terrain and traffic
12 volume as related to county road improvement and
13 maintenance costs,

14 f. before any other apportionment of revenue has been
15 made pursuant to this paragraph, three and seventy-
16 five one-hundredths percent (3.75%) shall be paid to
17 the State Treasurer to be apportioned to:

18 (1) the following sources and in the following
19 amounts through the fiscal year ending June 30,
20 2022:

21 (a) thirty-three and one-third percent (33 1/3%)
22 to the Oklahoma Tourism and Recreation
23 Department Capital Expenditure Revolving
24

Fund created pursuant to Section 2254.1 of
Title 74 of the Oklahoma Statutes,

(b) thirty-three and one-third percent (33 1/3%)
to the Oklahoma Conservation Commission
Infrastructure Revolving Fund created
pursuant to Section 3-2-110 of Title 27A of
the Oklahoma Statutes, and

(c) thirty-three and one-third percent (33 1/3%)
to the Community Water Infrastructure
Development Revolving Fund created pursuant
to Section 1085.7A of Title 82 of the
Oklahoma Statutes, and

(2) the Oklahoma Water Resources Board Rural Economic
Action Plan Water Projects Fund for the fiscal
year beginning July 1, 2022, and for each fiscal
year thereafter,

g. before any other apportionment of revenue has been
made pursuant to this paragraph, twelve and one-half
percent (12.5%) of the sum collected from oil shall be
paid to the various county treasurers, to be credited
to the County Highway Fund as follows: Each county
shall receive a proportionate share of the funds
available based upon the proportion of the total value

1 of production from such county in the corresponding
2 month of the preceding year,

3 h. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twelve and one-half
5 percent (12.5%) shall be allocated to each county as
6 provided in subparagraph g of this paragraph and shall
7 be apportioned on an average daily attendance per
8 capita distribution basis, as certified by the State
9 Superintendent of Public Instruction, to the school
10 districts of the county where such pupils attend
11 school regardless of residence of such pupil, provided
12 the school district makes an ad valorem tax levy of
13 fifteen (15) mills for the current year and maintains
14 twelve (12) years of instruction or the school is a
15 charter school with no ad valorem tax levy that
16 maintains twelve (12) years of instruction, and

17 i. before any other apportionment of revenue has been
18 made pursuant to this paragraph, forty-seven one-
19 hundredths percent (0.47%) of the levy shall be
20 transmitted by the Tax Commission to the Statewide
21 Circuit Engineering District Revolving Fund as created
22 in Section 687.2 of Title 69 of the Oklahoma Statutes;
23
24

1 8. For all monies collected from the tax levied on oil at a tax
2 rate of one percent (1%) pursuant to the provisions of subsection B
3 of Section 1001 of this title:

4 a. fifty percent (50%) of the sum collected shall be paid
5 to the various county treasurers, to be credited to
6 the County Highway Fund as follows: Each county shall
7 receive a proportionate share of the funds available
8 based upon the proportion of the total value of
9 production from such county in the corresponding month
10 of the preceding year, and

11 b. fifty percent (50%) shall be allocated to each county
12 as provided for in subparagraph a of this paragraph
13 and shall be apportioned on an average daily
14 attendance per capita distribution basis, as certified
15 by the State Superintendent of Public Instruction, to
16 the school districts of the county where such pupils
17 attend school regardless of residence of such pupil,
18 provided the school district makes an ad valorem tax
19 levy of fifteen (15) mills for the current year and
20 maintains twelve (12) years of instruction or the
21 school is a charter school with no ad valorem tax levy
22 that maintains twelve (12) years of instruction;
23
24

1 9. For all monies collected from the tax levied on oil at a tax
2 rate of two percent (2%) pursuant to the provisions of paragraph 3
3 of subsection B of Section 1001 of this title:

4 a. there shall be apportioned from the gross production
5 tax levy imposed pursuant to Section 1001 of this
6 title on oil to the Revenue Stabilization Fund created
7 by Section 34.102 of Title 62 of the Oklahoma
8 Statutes, the amount of revenue, if any, which exceeds
9 the moving five-year average amount for oil as defined
10 pursuant to paragraph 2 of subsection A of this
11 section,

12 b. until the apportionment to the General Revenue Fund
13 equals the moving five-year average amount for oil as
14 prescribed by paragraph 2 of subsection A of this
15 section, fifty percent (50%) shall be paid to the
16 State Treasurer to be placed in the General Revenue
17 Fund of the state and used for the general expense of
18 state government, to be paid out pursuant to direct
19 appropriation by the Legislature,

20 c. before any other apportionment of revenue has been
21 made pursuant to this paragraph, twenty-five percent
22 (25%) of the sum collected from oil shall be paid to
23 the various county treasurers, to be credited to the
24 County Highway Fund as follows: Each county shall

1 receive a proportionate share of the funds available
2 based upon the proportion of the total value of
3 production from such county in the corresponding month
4 of the preceding year, and

- 5 d. before any other apportionment of revenue has been
6 made pursuant to this paragraph, twenty-five percent
7 (25%) shall be allocated to each county as provided in
8 subparagraph c of this paragraph and shall be
9 apportioned on an average daily attendance per capita
10 distribution basis, as certified by the State
11 Superintendent of Public Instruction, to the school
12 districts of the county where such pupils attend
13 school regardless of residence of such pupil, provided
14 the school district makes an ad valorem tax levy of
15 fifteen (15) mills for the current year and maintains
16 twelve (12) years of instruction or the school is a
17 charter school with no ad valorem tax levy that
18 maintains twelve (12) years of instruction;

19 10. On or after June 28, 2018, the gross production tax levied
20 on natural gas or casinghead gas at the rate of five percent (5%)
21 provided for in paragraph 3 of subsection B of Section 1001 of this
22 title shall be apportioned as follows:

- 23 a. after the total revenue apportioned to the General
24 Revenue Fund as prescribed by subparagraph b of this

1 paragraph equals the moving five-year average amount
2 for gas as defined by paragraph 1 of subsection A of
3 this section, there shall be apportioned from the
4 gross production tax levy imposed pursuant to Section
5 1001 of this title on natural gas and/or casinghead
6 gas to the Revenue Stabilization Fund created pursuant
7 to Section 34.102 of Title 62 of the Oklahoma
8 Statutes, the amount of revenue, if any, which exceeds
9 the moving five-year average amount for gas as defined
10 pursuant to paragraph 1 of subsection A of this
11 section,

12 b. until the apportionment to the General Revenue Fund
13 equals the moving five-year average amount for gas as
14 prescribed by paragraph 1 of subsection A of this
15 section, eighty percent (80%) shall be paid to the
16 State Treasurer of the state to be placed in the
17 General Revenue Fund of the state and used for the
18 general expense of state government, to be paid out
19 pursuant to direct appropriation by the Legislature,

20 c. before any other apportionment of revenue has been
21 made pursuant to this paragraph, ten percent (10%) of
22 the sum collected from natural gas and/or casinghead
23 gas shall be paid to the various county treasurers to
24 be credited to the County Highway Fund as follows:

1 Each county shall receive a proportionate share of the
2 funds available based upon the proportion of the total
3 value of production from such county in the
4 corresponding month of the preceding year, and

- 5 d. before any other apportionment of revenue has been
6 made pursuant to this paragraph, ten percent (10%)
7 shall be allocated to each county as provided for in
8 subparagraph c of this paragraph and shall be
9 apportioned, on an average daily attendance per capita
10 distribution basis, as certified by the State
11 Superintendent of Public Instruction to the school
12 districts of the county where such pupils attend
13 school regardless of residence of such pupil, provided
14 the school district makes an ad valorem tax levy of
15 fifteen (15) mills for the current year and maintains
16 twelve (12) years of instruction or the school is a
17 charter school with no ad valorem tax levy that
18 maintains twelve (12) years of instruction; and

19 11. On or after June 28, 2018, the gross production tax on oil
20 levied at the rate of five percent (5%) provided for in paragraph 3
21 of subsection B of Section 1001 of this title shall be apportioned
22 as follows:

- 23 a. there shall be apportioned from the gross production
24 tax levy imposed pursuant to Section 1001 of this

1 title on oil to the Revenue Stabilization Fund created
2 by Section 34.102 of Title 62 of the Oklahoma
3 Statutes, after the applicable maximum amount
4 prescribed by subsection C of this section has been
5 deposited to the funds therein specified, the amount
6 of revenue, if any, which would otherwise be
7 apportioned to the General Revenue Fund and which
8 exceeds the moving five-year average amount for oil as
9 defined pursuant to paragraph 2 of subsection A of
10 this section,

11 b. before any other apportionment of revenue has been
12 made pursuant to this paragraph, twenty-three and
13 seventy-five one-hundredths percent (23.75%) shall be
14 paid to the State Treasurer to be placed in the Common
15 Education Technology Revolving Fund created in Section
16 34.90 of Title 62 of the Oklahoma Statutes,

17 c. before any other apportionment of revenue has been
18 made pursuant to this paragraph, twenty-three and
19 seventy-five one-hundredths percent (23.75%) shall be
20 paid to the State Treasurer to be placed in the Higher
21 Education Capital Revolving Fund created in Section
22 34.91 of Title 62 of the Oklahoma Statutes,

23 d. before any other apportionment of revenue has been
24 made pursuant to this paragraph, twenty-three and

seventy-five one-hundredths percent (23.75%) shall be paid to the State Treasurer to be placed in the Oklahoma Student Aid Revolving Fund created in Section 34.92 of Title 62 of the Oklahoma Statutes,

e. before any other apportionment of revenue has been made pursuant to this paragraph, three and twenty-eight one-hundredths percent (3.28%) shall be distributed to the various counties of the state for deposit into the County Bridge and Road Improvement Fund of each county based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes to be used for the purposes set forth in the County Bridge and Road Improvement Act. The formula shall be similar to the formula currently used for the distribution of monies in the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to county road improvement and maintenance costs,

f. before any other apportionment of revenue has been made pursuant to this paragraph, five percent (5%)

1 shall be paid to the State Treasurer to be apportioned
2 to:

3 (1) the following sources and in the following
4 amounts through the fiscal year ending June 30,
5 2022:

6 (a) thirty-three and one-third percent (33 1/3%)
7 to the Oklahoma Tourism and Recreation
8 Department Capital Expenditure Revolving
9 Fund created pursuant to Section 2254.1 of
10 Title 74 of the Oklahoma Statutes,

11 (b) thirty-three and one-third percent (33 1/3%)
12 to the Oklahoma Conservation Commission
13 Infrastructure Revolving Fund created
14 pursuant to Section 3-2-110 of Title 27A of
15 the Oklahoma Statutes, and

16 (c) thirty-three and one-third percent (33 1/3%)
17 to the Community Water Infrastructure
18 Development Revolving Fund created pursuant
19 to Section 1085.7A of Title 82 of the
20 Oklahoma Statutes, and

21 (2) the Oklahoma Water Resources Board Rural Economic
22 Action Plan Water Projects Fund for the fiscal
23 year beginning July 1, 2022, and for each fiscal
24 year thereafter,

- 1 g. before any other apportionment of revenue has been
2 made pursuant to this paragraph, ten percent (10%) of
3 the sum collected from oil shall be paid to the
4 various county treasurers, to be credited to the
5 County Highway Fund as follows: Each county shall
6 receive a proportionate share of the funds available
7 based upon the proportion of the total value of
8 production from such county in the corresponding month
9 of the preceding year,
- 10 h. before any other apportionment of revenue has been
11 made pursuant to this paragraph, ten percent (10%)
12 shall be allocated to each county as provided in
13 subparagraph g of this paragraph and shall be
14 apportioned on an average daily attendance per capita
15 distribution basis, as certified by the State
16 Superintendent of Public Instruction, to the school
17 districts of the county where such pupils attend
18 school regardless of residence of such pupil, provided
19 the school district makes an ad valorem tax levy of
20 fifteen (15) mills for the current year and maintains
21 twelve (12) years of instruction or the school is a
22 charter school with no ad valorem tax levy that
23 maintains twelve (12) years of instruction, and
24

1 i. before any other apportionment of revenue has been
2 made pursuant to this paragraph, forty-seven one-
3 hundredths percent (0.47%) of the levy shall be
4 transmitted by the Tax Commission to the Statewide
5 Circuit Engineering District Revolving Fund as created
6 in Section 687.2 of Title 69 of the Oklahoma Statutes.

7 C. Provided, notwithstanding any other provision of this
8 section, the total amounts deposited to the Common Education
9 Technology Revolving Fund, the Higher Education Capital Revolving
10 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic
11 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation
12 Department Capital Expenditure Revolving Fund, the Oklahoma
13 Conservation Commission Infrastructure Revolving Fund and the
14 Community Water Infrastructure Development Revolving Fund pursuant
15 to paragraphs 6, 7 and 11 of subsection B of this section shall not
16 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any
17 fiscal year. Except as otherwise provided in this subsection, all
18 sums in excess of One Hundred Fifty Million Dollars
19 (\$150,000,000.00) in any fiscal year which would otherwise be
20 deposited in such funds shall be apportioned by the Oklahoma Tax
21 Commission to the General Revenue Fund of the state.

22 SECTION 4. AMENDATORY 70 O.S. 2011, Section 10-104, is
23 amended to read as follows:
24

1 Section 10-104. The State Board of Education shall file with
2 the Secretary of the School Land Commission a report, duly
3 certified, showing the school population for the preceding school
4 year of each school district and charter school sponsored pursuant
5 to Section 3-132 of this title. School population shall be
6 determined as provided for in Section 10-103.1 of this title. The
7 report so filed shall be the basis for making the apportionments of
8 state school land earnings during the following fiscal year.

9 SECTION 5. This act shall become effective July 1, 2021.

10 SECTION 6. It being immediately necessary for the preservation
11 of the public peace, health or safety, an emergency is hereby
12 declared to exist, by reason whereof this act shall take effect and
13 be in full force from and after its passage and approval.

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