

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

COMMITTEE SUBSTITUTE  
FOR

HOUSE BILL NO. 4459

By: Wallace and Martinez of the  
House

and

Thompson and Hall of the  
Senate

COMMITTEE SUBSTITUTE

An Act relating to transportation; amending 47 O.S.  
2021, Section 1104, which relates to the  
apportionment of Oklahoma Vehicle License and  
Registration Act collections; modifying certain  
apportionment; limiting certain apportionment to  
certain amounts in future fiscal years; providing an  
effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, is  
amended to read as follows:

Section 1104. A. Unless otherwise provided by law, all fees,  
taxes and penalties collected or received pursuant to the Oklahoma  
Vehicle License and Registration Act or Section 1-101 et seq. of

1 this title shall be apportioned and distributed monthly by the  
2 Oklahoma Tax Commission in accordance with this section.

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

- 6 a. from October 1, 2000, until June 30, 2001, thirty-five  
7 and forty-six one-hundredths percent (35.46%),
- 8 b. for the year beginning July 1, 2001, and ending June  
9 30, 2002, thirty-five and ninety-one one-hundredths  
10 percent (35.91%),
- 11 c. for the year beginning July 1, 2002, through the year  
12 ending on June 30, 2015, thirty-six and twenty one-  
13 hundredths percent (36.20%),
- 14 d. for the year beginning July 1, 2015, through the year  
15 ending on June 30, 2019, thirty-six and twenty one-  
16 hundredths percent (36.20%), 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, thirty-six and twenty one-hundredths  
24 percent (36.20%), 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 apportioned to the  
10          various school districts so that each district shall receive an  
11          amount based upon the proportion that each district's average daily  
12          attendance bears to the total average daily attendance of those  
13          districts entitled to receive funds pursuant to this section as  
14          certified by the State Department of Education.

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

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

23          C. The following percentages of the monies referred to in  
24          subsection A of this section shall be remitted to the State

1 Treasurer to be credited to the General Revenue Fund of the State  
2 Treasury:

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

5 2. For the year beginning July 1, 2001, and ending June 30,  
6 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

10 4. For the year beginning July 1, 2007, and ending June 30,  
11 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

12 5. For the year beginning July 1, 2008, and ending June 30,  
13 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

14 6. For the period beginning July 1, 2009, and ending December  
15 31, 2012, twenty-nine and eighty-four one-hundredths percent  
16 (29.84%);

17 7. For the period beginning January 1, 2013, and ending June  
18 30, 2013, twenty-nine and thirty-four one-hundredths percent  
19 (29.34%);

20 8. For the year beginning July 1, 2013, and ending June 30,  
21 2014, twenty-six and eighty-four one-hundredths percent (26.84%);  
22 and  
23  
24

1       9. For the year beginning July 1, 2014, through the year ending  
2 June 30, 2019, twenty-four and eighty-four one-hundredths percent  
3 (24.84%).

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

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

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

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

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

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

3 E. 1. The following percentages of the monies referred to in  
4 subsection A of this section shall be apportioned to the various  
5 counties as set forth in paragraph 2 of this ~~section~~ subsection:

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

8 b. for the year beginning July 1, 2001, and ending June  
9 30, 2002, seven and eighteen one-hundredths percent  
10 (7.18%),

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

14 d. for the year beginning July 1, 2015, through the year  
15 ending on June 30, 2019, seven and twenty-four one-  
16 hundredths percent (7.24%), 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, seven and twenty-four one-hundredths  
24 percent (7.24%), 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 apportioned as follows:  
10          forty percent (40%) of such sum shall be distributed to the various  
11          counties in that proportion which the county road mileage of each  
12          county bears to the entire state road mileage as certified by the  
13          Transportation Commission and the remaining sixty percent (60%) of  
14          such sum shall be distributed to the various counties on the basis  
15          which the population and area of each county bears to the total  
16          population and area of the state. The population shall be as shown  
17          by the last Federal Census or the most recent annual estimate  
18          provided by the United States Bureau of the Census. The funds shall  
19          be used for the purpose of constructing and maintaining county  
20          highways; provided, however, the county treasurer may deposit so  
21          much of the funds in the sinking fund as may be necessary for the  
22          retirement of interest and annual accrual of indebtedness created by  
23          the issuance of county or township bonds for road purposes. Such  
24

1 deposits to the sinking fund shall not exceed forty percent (40%) of  
2 the funds allocated to a county pursuant to this paragraph.

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

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

10 b. for the year beginning July 1, 2001, and ending June  
11 30, 2002, two and fifty-six one-hundredths percent  
12 (2.56%),

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

16 d. for the year beginning July 1, 2015, through the year  
17 ending on June 30, 2019, two and fifty-nine one-  
18 hundredths percent (2.59%), but in no event shall the  
19 amount apportioned in any fiscal year pursuant to this  
20 subparagraph exceed the total amount apportioned for  
21 the fiscal year ending on June 30, 2015. Any amounts  
22 in excess of such limitation shall be placed to the  
23 credit of the General Revenue Fund, and  
24



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

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

22           G. 1. The following percentages of the monies referred to in  
23 subsection A of this section shall be transmitted by the Tax  
24

1 Commission to the various counties as set forth in paragraph 2 of  
2 this subsection:

- 3 a. from October 1, 2000, until June 30, 2001, three and  
4 fifty-five one-hundredths percent (3.55%),
- 5 b. for the year beginning July 1, 2001, and ending June  
6 30, 2002, three and fifty-nine one-hundredths percent  
7 (3.59%),
- 8 c. for the year beginning July 1, 2002, through the year  
9 ending on June 30, 2015, three and sixty-two one-  
10 hundredths percent (3.62%),
- 11 d. for the year beginning July 1, 2015, through the year  
12 ending on June 30, 2019, three and sixty-two one-  
13 hundredths percent (3.62%), but in no event shall the  
14 amount apportioned in any fiscal year pursuant to this  
15 subparagraph exceed the total amount apportioned for  
16 the fiscal year ending on June 30, 2015. Any amounts  
17 in excess of such limitation shall be placed to the  
18 credit of the General Revenue Fund, and
- 19 e. for the year beginning July 1, 2019, and all  
20 subsequent years, three and sixty-two one-hundredths  
21 percent (3.62%), but in no event shall the amount  
22 apportioned in any fiscal year pursuant to this  
23 subparagraph exceed the total amount apportioned for  
24 the fiscal year ending on June 30, 2015. Any amounts

1 in excess of such limitation shall be placed to the  
2 credit of the Rebuilding Oklahoma Access and Driver  
3 Safety Fund created in Section 1521 of Title 69 of the  
4 Oklahoma Statutes.

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

17 H. 1. The following percentages of the monies referred to in  
18 subsection A of this section shall be apportioned to the various  
19 counties as set forth in paragraph 2 of this subsection:

- 20 a. from October 1, 2000, until June 30, 2001, eighty-one  
21 one-hundredths percent (0.81%),  
22 b. for the year beginning July 1, 2001, and ending June  
23 30, 2002, eighty-two one-hundredths percent (0.82%),  
24

- 1           c.    for the year beginning July 1, 2002, through the year  
2                ending on June 30, 2015, eighty-three one-hundredths  
3                percent (0.83%),
- 4           d.    for the year beginning July 1, 2015, through the year  
5                ending on June 30, 2019, eighty-three one-hundredths  
6                percent (0.83%), 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 General Revenue Fund, and
- 12          e.    for the year beginning July 1, 2019, and all  
13                subsequent years, eighty-three one-hundredths percent  
14                (0.83%), but in no event shall the amount apportioned  
15                in any fiscal year pursuant to this subparagraph  
16                exceed the total amount apportioned for the fiscal  
17                year ending on June 30, 2015. Any amounts in excess  
18                of such limitation shall be placed to the credit of  
19                the Rebuilding Oklahoma Access and Driver Safety Fund  
20                created in Section 1521 of Title 69 of the Oklahoma  
21                Statutes.

22          2.    The monies apportioned pursuant to subparagraphs a through e  
23 of paragraph 1 of this subsection shall be apportioned to the  
24

1 various counties based upon the proportion that each county's  
2 population bears to the total state population.

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

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

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

12 b. for the year beginning July 1, 2001, and ending June  
13 30, 2002, three and eight one-hundredths percent  
14 (3.08%),

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

18 d. for the year beginning July 1, 2015, through the year  
19 ending on June 30, 2019, three and ten one-hundredths  
20 percent (3.10%), but in no event shall the amount  
21 apportioned in any fiscal year pursuant to this  
22 subparagraph exceed the total amount apportioned for  
23 the fiscal year ending on June 30, 2015. Any amounts  
24

1           in excess of such limitation shall be placed to the  
2           credit of the General Revenue Fund, and  
3       e.    for the year beginning July 1, 2019, and all  
4           subsequent years, three and ten one-hundredths percent  
5           (3.10%), but in no event shall the amount apportioned  
6           in any fiscal year pursuant to this subparagraph  
7           exceed the total amount apportioned for the fiscal  
8           year ending on June 30, 2015. Any amounts in excess  
9           of such limitation shall be placed to the credit of  
10          the Rebuilding Oklahoma Access and Driver Safety Fund  
11          created in Section 1521 of Title 69 of the Oklahoma  
12          Statutes.

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

1 revenue fund of such city or town whenever an emergency requires  
2 such a transfer.

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

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

9 2. For the year beginning July 1, 2001, and ending June 30,  
10 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

19 L. 1. For the year beginning July 1, 2007, and ending June 30,  
20 2008, five percent (5%) of monies referred to in subsection A of  
21 this section shall be remitted to the State Treasurer to be credited  
22 to the County Improvements for Roads and Bridges Fund as created in  
23 Section 507 of Title 69 of the Oklahoma Statutes.

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

6        3. For the period beginning July 1, 2009, and ending December  
7 31, 2012, fifteen percent (15%) of monies referred to in subsection  
8 A of this section shall be remitted to the State Treasurer to be  
9 credited to the County Improvements for Roads and Bridges Fund as  
10 created in Section 507 of Title 69 of the Oklahoma Statutes.

11       4. For the period beginning January 1, 2013, and ending June  
12 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of  
13 monies referred to in subsection A of this section shall be remitted  
14 to the State Treasurer to be credited to the County Improvements for  
15 Roads and Bridges Fund as created in Section 507 of Title 69 of the  
16 Oklahoma Statutes.

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

22       6. For the year beginning July 1, 2014, twenty percent (20%) of  
23 monies referred to in subsection A of this section shall be remitted  
24 to the State Treasurer to be credited to the County Improvements for



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

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

13 8. a. Except as provided in subparagraph b of this  
14 paragraph, for the year beginning July 1, 2019, and  
15 all subsequent years, twenty percent (20%) of monies  
16 referred to in subsection A of this section shall be  
17 remitted to the State Treasurer to be credited to the  
18 County Improvements for Roads and Bridges Fund as  
19 created in Section 507 of Title 69 of the Oklahoma  
20 Statutes, but in no event shall the total amount  
21 apportioned in any fiscal year pursuant to this  
22 paragraph exceed ~~One Hundred Twenty Million Dollars~~  
23 ~~(\$120,000,000.00)~~ the fiscal year limitations provided  
24 in subparagraph c of this paragraph. Any amounts in

1           excess of ~~One Hundred Twenty Million Dollars~~  
2           ~~(\$120,000,000.00)~~ the fiscal year limitations provided  
3           in subparagraph c of this paragraph shall be placed to  
4           the credit of the Rebuilding Oklahoma Access and  
5           Driver Safety Fund created in Section 1521 of Title 69  
6           of the Oklahoma Statutes, ~~and~~

7           b.    (1)   for the fiscal year beginning July 1, 2021,  
8                    through the fiscal year ending June 30, 2026, the  
9                    Oklahoma Tax Commission shall remit twenty-five  
10                   percent (25%) of the monthly allocation,  
11                   otherwise scheduled to be credited to the County  
12                   Improvements for Roads and Bridges Fund, to the  
13                   various counties of the state. The Commission  
14                   shall distribute such funds monthly to each  
15                   county treasurer as follows:

16                   (a)   one-third (1/3) of such funds shall be  
17                           distributed to the various counties in the  
18                           proportion which the area of each county  
19                           bears to the total area of the state,

20                   (b)   one-third (1/3) of such funds shall be  
21                           distributed to the various counties in the  
22                           proportion which the certified county road  
23                           miles of each county bear to the total sum  
24                           of county road miles in the state, and

1 (c) one-third (1/3) of such funds shall be  
2 distributed to the various counties in the  
3 proportion which the total replacement cost  
4 for obsolete or deficient bridges according  
5 to the most recent ODOT yearly Bridge  
6 Summary Report for County Bridges for each  
7 county bears to the total amount of such  
8 cost for all such county bridges in the  
9 state, and

10 (2) for the fiscal year beginning July 1, 2026, and  
11 all subsequent fiscal years thereafter, the  
12 Oklahoma Tax Commission shall remit twenty-five  
13 percent (25%) of the monthly allocation,  
14 otherwise scheduled to be credited to the County  
15 Improvements for Roads and Bridges Fund, to the  
16 various counties of the state. The Commission  
17 shall distribute such funds monthly to each  
18 county treasurer as follows:

19 (a) one-third (1/3) of such funds shall be  
20 distributed to the various counties in the  
21 proportion which the area of each county  
22 bears to the total area of the state,

23 (b) one-third (1/3) of such funds shall be  
24 distributed to the various counties in the

1 proportion which the certified county road  
2 miles of each county bear to the total sum  
3 of county road miles in the state, and

4 (c) one-third (1/3) of such funds shall be  
5 distributed to the various counties in the  
6 proportion which the number of county  
7 bridges in each county according to the ODOT  
8 2020 Bridge Summary Report for County  
9 Bridges bears to the total sum of county  
10 bridges in the state according to such  
11 report.

12 Each county treasurer shall deposit such funds to the  
13 county's county highway fund and such funds shall be used  
14 for maintenance and operations. In no event shall the  
15 total amount apportioned in any fiscal year pursuant to the  
16 provisions of subparagraphs a and b of this paragraph  
17 exceed ~~One Hundred Twenty Million Dollars (\$120,000,000.00)~~  
18 the fiscal year limitations provided in subparagraph c of  
19 this paragraph, and

20 c. the total amount apportioned each fiscal year pursuant  
21 to this paragraph shall be limited as follows:

22 (1) for fiscal years 2020

23 through 2022

\$120,000,000.00,

24 (2) for fiscal year 2023

\$125,000,000.00,

<u>(3)</u>	<u>for fiscal year 2024</u>	<u>\$130,000,000.00,</u>
<u>(4)</u>	<u>for fiscal year 2025</u>	<u>\$135,000,000.00,</u>
<u>(5)</u>	<u>for fiscal year 2026</u>	<u>\$140,000,000.00,</u>
<u>(6)</u>	<u>for fiscal year 2027</u>	<u>\$145,000,000.00,</u>
<u>(7)</u>	<u>for fiscal year 2028 and all</u>	
	<u>subsequent fiscal years</u>	
	<u>thereafter</u>	<u>\$150,000,000.00.</u>

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 2. This act shall become effective July 1, 2022.

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

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