

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               2nd Session of the 58th Legislature (2022)

4   HOUSE BILL 3821

                              By: Newton of the House

5   and

6   **Jech** of the Senate

7  
8  
9                               AS INTRODUCED

10           An Act relating to revenue and taxation; amending 68  
11           O.S. 2021, Section 1004, which relates to  
12           apportionment and use of proceeds of tax; extending  
          date of apportionment for certain funds; providing an  
          effective date; and declaring an emergency.

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

16           SECTION 1.       AMENDATORY       68 O.S. 2021, Section 1004, is  
17   amended to read as follows:

18           Section 1004.   A.   As used in this section:

19           1.   "Moving five-year average amount for gas" means, for  
20   purposes of the apportionments prescribed by this section, the  
21   amount of gross production tax on natural gas collected for each of  
22   the five (5) complete fiscal years, as computed by the State Board  
23   of Equalization pursuant to Section 34.103 of Title 62 of the  
24   Oklahoma Statutes; and

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

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

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

12            a. eighty-five and seventy-two one-hundredths percent  
13                (85.72%) shall be paid to the State Treasurer of the  
14                state to be placed in the General Revenue Fund of the  
15                state and used for the general expense of state  
16                government, to be paid out pursuant to direct  
17                appropriation by the Legislature,

18            b. seven and fourteen one-hundredths percent (7.14%) of  
19                the sum collected from natural gas and/or casinghead  
20                gas or asphalt or ores bearing uranium, lead, zinc,  
21                jack, gold, silver or copper shall be paid to the  
22                various county treasurers to be credited to the County  
23                Highway Fund as follows: Each county shall receive a  
24                proportionate share of the funds available based upon

1 the proportion of the total value of production from  
2 such county in the corresponding month of the  
3 preceding year, and

4 c. seven and fourteen one-hundredths percent (7.14%)  
5 shall be allocated to each county as provided for in  
6 subparagraph b of this paragraph and shall be  
7 apportioned, on an average daily attendance per capita  
8 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;

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

18 a. after the total revenue apportioned to the General  
19 Revenue Fund as prescribed by subparagraph b of this  
20 paragraph equals the moving five-year average amount  
21 for gas as defined by paragraph 1 of subsection A of  
22 this section, there shall be apportioned from the  
23 gross production tax levy imposed pursuant to Section  
24 1001 of this title on natural gas and/or casinghead

1 gas to the Revenue Stabilization Fund created by  
2 Section 34.102 of Title 62 of the Oklahoma Statutes,  
3 the amount of revenue, if any, which exceeds the  
4 moving five-year average amount for gas as defined  
5 pursuant to paragraph 1 of subsection A of this  
6 section,

7 b. until the apportionment to the General Revenue Fund  
8 equals the moving five-year average amount for gas as  
9 prescribed by paragraph 1 of subsection A of this  
10 section, eighty-five and seventy-two one-hundredths  
11 percent (85.72%) shall be paid to the State Treasurer  
12 of the state to be placed in the General Revenue Fund  
13 of the state and used for the general expense of state  
14 government, to be paid out pursuant to direct  
15 appropriation by the Legislature,

16 c. before any other apportionment of revenue has been  
17 made pursuant to this paragraph, seven and fourteen  
18 one-hundredths percent (7.14%) of the sum collected  
19 from natural gas and/or casinghead gas shall be paid  
20 to the various county treasurers to be credited to the  
21 County Highway Fund as follows: Each county shall  
22 receive a proportionate share of the funds available  
23 based upon the proportion of the total value of  
24

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

- 3 d. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, seven and fourteen  
5 one-hundredths percent (7.14%) shall be allocated to  
6 each county as provided for in subparagraph c of this  
7 paragraph and shall be apportioned, on an average  
8 daily attendance per capita distribution basis, as  
9 certified by the State Superintendent of Public  
10 Instruction to the school districts of the county  
11 where such pupils attend school regardless of  
12 residence of such pupil, provided the school district  
13 makes an ad valorem tax levy of fifteen (15) mills for  
14 the current year and maintains twelve (12) years of  
15 instruction;

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

- 19 a. after the total revenue apportioned to the General  
20 Revenue Fund as prescribed by subparagraph b of this  
21 paragraph equals the moving five-year average amount  
22 for gas as defined by paragraph 1 of subsection A of  
23 this section, there shall be apportioned from the  
24 gross production tax levy imposed pursuant to Section

1 1001 of this title on natural gas and/or casinghead  
2 gas to the Revenue Stabilization Fund created pursuant  
3 to Section 34.102 of Title 62 of the Oklahoma  
4 Statutes, the amount of revenue, if any, which exceeds  
5 the moving five-year average amount for gas as defined  
6 pursuant to paragraph 1 of subsection A of this  
7 section,

8 b. until the apportionment to the General Revenue Fund  
9 equals the moving five-year average amount for gas as  
10 prescribed by paragraph 1 of subsection A of this  
11 section, seventy-five percent (75%) shall be paid to  
12 the State Treasurer of the state to be placed in the  
13 General Revenue Fund of the state and used for the  
14 general expense of state government, to be paid out  
15 pursuant to direct appropriation by the Legislature,

16 c. before any other apportionment of revenue has been  
17 made pursuant to this paragraph, twelve and one-half  
18 percent (12.5%) of the sum collected from natural gas  
19 and/or casinghead gas shall be paid to the various  
20 county treasurers to be credited to the County Highway  
21 Fund as follows: Each county shall receive a  
22 proportionate share of the funds available based upon  
23 the proportion of the total value of production from  
24

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

- 3           d.   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 for in subparagraph c of this paragraph and  
7           shall be apportioned, on an average daily attendance  
8           per capita distribution basis, as certified by the  
9           State Superintendent of Public Instruction to the  
10          school districts of the county where such pupils  
11          attend school regardless of residence of such pupil,  
12          provided the school district makes an ad valorem tax  
13          levy of fifteen (15) mills for the current year and  
14          maintains twelve (12) years of instruction;

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

- 18          a.   fifty percent (50%) of the sum collected from natural  
19          gas and/or casinghead gas shall be paid to the various  
20          county treasurers to be credited to the County Highway  
21          Fund as follows: Each county shall receive a  
22          proportionate share of the funds available based upon  
23          the proportion of the total value of production from  
24

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

- 3           b.   fifty percent (50%) shall be allocated to each county  
4           as provided for in subparagraph a of this paragraph  
5           and shall be apportioned, on an average daily  
6           attendance per capita distribution basis, as certified  
7           by the State Superintendent of Public Instruction to  
8           the school districts of the county where such pupils  
9           attend school regardless of residence of such pupil,  
10          provided the school district makes an ad valorem tax  
11          levy of fifteen (15) mills for the current year and  
12          maintains twelve (12) years of instruction;

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

- 17               a.   after the total revenue apportioned to the General  
18               Revenue Fund as prescribed by subparagraph b of this  
19               paragraph equals the moving five-year average amount  
20               for gas as defined by paragraph 1 of subsection A of  
21               this section, there shall be apportioned from the  
22               gross production tax levy imposed pursuant to Section  
23               1001 of this title on gas to the Revenue Stabilization  
24               Fund created by Section 34.102 of Title 62 of the



Oklahoma Statutes, the amount of revenue, if any,  
which exceeds the moving five-year average amount for  
natural gas and/or casinghead gas as defined pursuant  
to paragraph 1 of subsection A of this section,

b. until the apportionment to the General Revenue Fund  
equals the moving five-year average amount for gas as  
prescribed by paragraph 1 of subsection A of this  
section, fifty percent (50%) shall be paid to the  
State Treasurer to be placed in the General Revenue  
Fund of the state and used for the general expense of  
state government, to be paid out pursuant to direct  
appropriation by the Legislature,

c. before any other apportionment of revenue has been  
made pursuant to this paragraph, twenty-five percent  
(25%) of the sum collected from natural gas and/or  
casinghead gas 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 of production from such county in  
the corresponding month of the preceding year, and

d. before any other apportionment of revenue has been  
made pursuant to this paragraph, twenty-five percent  
(25%) shall be allocated to each county as provided

1 for in subparagraph c of this paragraph and shall be  
2 apportioned on an average daily attendance per capita  
3 distribution basis, as certified by the State  
4 Superintendent of Public Instruction, to the school  
5 districts of the county where such pupils attend  
6 school regardless of residence of such pupil, provided  
7 the school district makes an ad valorem tax levy of  
8 fifteen (15) mills for the current year and maintains  
9 twelve (12) years of instruction;

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

13 a. there shall be apportioned from the gross production  
14 tax levy imposed pursuant to Section 1001 of this  
15 title on oil to the Revenue Stabilization Fund created  
16 by Section 34.102 of Title 62 of the Oklahoma  
17 Statutes, after the applicable maximum amount  
18 prescribed by subsection C of this section has been  
19 deposited to the funds therein specified, the amount  
20 of revenue, if any, which would otherwise be  
21 apportioned to the General Revenue Fund and which  
22 exceeds the moving five-year average amount for oil as  
23 defined pursuant to paragraph 2 of subsection A of  
24 this section,

- b. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Common Education Technology Revolving Fund created in Section 34.90 of Title 62 of the Oklahoma Statutes,
- c. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Higher Education Capital Revolving Fund created in Section 34.91 of Title 62 of the Oklahoma Statutes,
- d. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) 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 seven hundred forty-five one-thousandths percent (3.745%) 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

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

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

16 (1) the following sources and in the following  
17 amounts through the fiscal year ending June 30,  
18 ~~2022~~ 2027:

19 (a) thirty-three and one-third percent (33 1/3%)  
20 to the Oklahoma Tourism and Recreation  
21 Department Capital Expenditure Revolving  
22 Fund created pursuant to Section 2254.1 of  
23 Title 74 of the Oklahoma Statutes,  
24

1 (b) thirty-three and one-third percent (33 1/3%)

2 to the Oklahoma Conservation Commission

3 Infrastructure Revolving Fund created

4 pursuant to Section 3-2-110 of Title 27A of

5 the Oklahoma Statutes, and

6 (c) thirty-three and one-third percent (33 1/3%)

7 to the Community Water Infrastructure

8 Development Revolving Fund created pursuant

9 to Section 1085.7A of Title 82 of the

10 Oklahoma Statutes, and

11 (2) the Oklahoma Water Resources Board Rural Economic

12 Action Plan Water Projects Fund for the fiscal

13 year beginning July 1, ~~2022~~ 2027, and for each

14 fiscal year thereafter,

15 g. before any other apportionment of revenue has been

16 made pursuant to this paragraph, seven and fourteen

17 one-hundredths percent (7.14%) of the sum collected

18 from oil shall be paid to the various county

19 treasurers, to be credited to the County Highway Fund

20 as follows: Each county shall receive a proportionate

21 share of the funds available based upon the proportion

22 of the total value of production from such county in

23 the corresponding month of the preceding year,

24

- 1           h.    before any other apportionment of revenue has been  
2               made pursuant to this paragraph, seven and fourteen  
3               one-hundredths percent (7.14%) shall be allocated to  
4               each county as provided in subparagraph g of this  
5               paragraph and shall be apportioned, on an average  
6               daily attendance per capita distribution basis, as  
7               certified by the State Superintendent of Public  
8               Instruction, to the school districts of the county  
9               where such pupils attend school regardless of  
10              residence of such pupil, provided the school district  
11              makes an ad valorem tax levy of fifteen (15) mills for  
12              the current year and maintains twelve (12) years of  
13              instruction, and
- 14           i.   before any other apportionment of revenue has been  
15               made pursuant to this paragraph, five hundred thirty-  
16               five one-thousandths percent (0.535%) of the levy  
17               shall be transmitted by the Oklahoma Tax Commission to  
18               the Statewide Circuit Engineering District Revolving  
19               Fund as created in Section 687.2 of Title 69 of the  
20               Oklahoma Statutes;

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

- 1           a.    there shall be apportioned from the gross production  
2                tax levy imposed pursuant to Section 1001 of this  
3                title on oil to the Revenue Stabilization Fund created  
4                by Section 34.102 of Title 62 of the Oklahoma  
5                Statutes, after the applicable maximum amount  
6                prescribed by subsection C of this section has been  
7                deposited to the funds therein specified, the amount  
8                of revenue, if any, which would otherwise be  
9                apportioned to the General Revenue Fund and which  
10              exceeds the moving five-year average amount for oil as  
11              defined pursuant to paragraph 2 of subsection A of  
12              this section,
- 13          b.    before any other apportionment of revenue has been  
14                made pursuant to this paragraph, twenty-two and one-  
15                half percent (22.5%) shall be paid to the State  
16                Treasurer to be placed in the Common Education  
17                Technology Revolving Fund created in Section 34.90 of  
18                Title 62 of the Oklahoma Statutes,
- 19          c.    before any other apportionment of revenue has been  
20                made pursuant to this paragraph, twenty-two and one-  
21                half percent (22.5%) shall be paid to the State  
22                Treasurer to be placed in the Higher Education Capital  
23                Revolving Fund created in Section 34.91 of Title 62 of  
24                the Oklahoma Statutes,

- d. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-two and one-half percent (22.5%) 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, three and seventy-five one-hundredths percent (3.75%) shall be paid to the State Treasurer to be apportioned to:

(1) the following sources and in the following amounts through the fiscal year ending June 30, ~~2022~~ 2027:

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

1                   year beginning July 1, ~~2022~~ 2027, and for each  
2                   fiscal year thereafter,

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

12          h.   before any other apportionment of revenue has been  
13               made pursuant to this paragraph, twelve and one-half  
14               percent (12.5%) shall be allocated to each county as  
15               provided in subparagraph g of this paragraph and shall  
16               be apportioned on an average daily attendance per  
17               capita distribution basis, as certified by the State  
18               Superintendent of Public Instruction, to the school  
19               districts of the county where such pupils attend  
20               school regardless of residence of such pupil, provided  
21               the school district makes an ad valorem tax levy of  
22               fifteen (15) mills for the current year and maintains  
23               twelve (12) years of instruction, and

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

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

a. fifty percent (50%) of the sum collected 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 of production from such county in the corresponding month of the preceding year, and

b. fifty percent (50%) shall be allocated to each county as provided for in subparagraph a of this paragraph and shall be apportioned on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction, to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax

1           levy of fifteen (15) mills for the current year and  
2           maintains twelve (12) years of instruction;

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

6           a. there shall be apportioned from the gross production  
7 tax levy imposed pursuant to Section 1001 of this  
8 title on oil to the Revenue Stabilization Fund created  
9 by Section 34.102 of Title 62 of the Oklahoma  
10 Statutes, the amount of revenue, if any, which exceeds  
11 the moving five-year average amount for oil as defined  
12 pursuant to paragraph 2 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 oil as  
16 prescribed by paragraph 2 of subsection A of this  
17 section, fifty percent (50%) shall be paid to the  
18 State Treasurer to be placed in the General Revenue  
19 Fund of the state and used for the general expense of  
20 state government, to be paid out pursuant to direct  
21 appropriation by the Legislature,

22          c. before any other apportionment of revenue has been  
23 made pursuant to this paragraph, twenty-five percent  
24 (25%) of the sum collected from oil shall be paid to

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

- 7 d. before any other apportionment of revenue has been  
8 made pursuant to this paragraph, twenty-five percent  
9 (25%) shall be allocated to each county as provided in  
10 subparagraph c 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;

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; and

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

- 21 a. there shall be apportioned from the gross production  
22 tax levy imposed pursuant to Section 1001 of this  
23 title on oil to the Revenue Stabilization Fund created  
24 by Section 34.102 of Title 62 of the Oklahoma

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

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

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

21 d. before any other apportionment of revenue has been  
22 made pursuant to this paragraph, twenty-three and  
23 seventy-five one-hundredths percent (23.75%) shall be  
24 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%) shall be paid to the State Treasurer to be apportioned to:

(1) the following sources and in the following amounts through the fiscal year ending June 30, ~~2022~~ 2027:

(a) thirty-three and one-third percent (33 1/3%) to the Oklahoma Tourism and Recreation Department Capital Expenditure Revolving 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~~ 2027, and for each fiscal year thereafter,

g. before any other apportionment of revenue has been made pursuant to this paragraph, ten percent (10%) of

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

8 h. before any other apportionment of revenue has been  
9 made pursuant to this paragraph, ten percent (10%)  
10 shall be allocated to each county as provided in  
11 subparagraph g of this paragraph and shall be  
12 apportioned on an average daily attendance per capita  
13 distribution basis, as certified by the State  
14 Superintendent of Public Instruction, to the school  
15 districts of the county where such pupils attend  
16 school regardless of residence of such pupil, provided  
17 the school district makes an ad valorem tax levy of  
18 fifteen (15) mills for the current year and maintains  
19 twelve (12) years of instruction, and

20 i. before any other apportionment of revenue has been  
21 made pursuant to this paragraph, forty-seven one-  
22 hundredths percent (0.47%) of the levy shall be  
23 transmitted by the Tax Commission to the Statewide  
24

1           Circuit Engineering District Revolving Fund as created  
2           in Section 687.2 of Title 69 of the Oklahoma Statutes.

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

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

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

23  
24 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
03/02/2022 - DO PASS, As Coauthored.