

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3821

By: Newton

6 AS INTRODUCED

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

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

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

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

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

22 2. "Moving five-year average amount for oil" means, for  
23 purposes of the apportionments prescribed by this section, the  
24 amount of gross production tax on oil collected for each of the five

1 (5) complete fiscal years, as computed by the State Board of  
2 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma  
3 Statutes.

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

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

9 a. eighty-five and seventy-two one-hundredths percent

10 (85.72%) shall be paid to the State Treasurer of the

11 state to be placed in the General Revenue Fund of the

12 state and used for the general expense of state

13 government, to be paid out pursuant to direct

14 appropriation by the Legislature,

15 b. seven and fourteen one-hundredths percent (7.14%) of

16 the sum collected from natural gas and/or casinghead

17 gas or asphalt or ores bearing uranium, lead, zinc,

18 jack, gold, silver or copper shall be paid to the

19 various county treasurers to be credited to the County

20 Highway Fund as follows: Each county shall receive a

21 proportionate share of the funds available based upon

22 the proportion of the total value of production from

23 such county in the corresponding month of the

24 preceding year, and

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

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

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

1 moving five-year average amount for gas as defined  
2 pursuant to paragraph 1 of subsection A of this  
3 section,

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

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

23 d. before any other apportionment of revenue has been  
24 made pursuant to this paragraph, seven and fourteen

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

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

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

1 the moving five-year average amount for gas as defined  
2 pursuant to paragraph 1 of subsection A of this  
3 section,

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

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

22 d. before any other apportionment of revenue has been  
23 made pursuant to this paragraph, twelve and one-half  
24 percent (12.5%) shall be allocated to each county as

provided for in subparagraph c 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 levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

4. For all monies collected from the tax levied on natural gas and/or casinghead gas 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 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

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

1 by the State Superintendent of Public Instruction to  
2 the school districts of the county where such pupils  
3 attend school regardless of residence of such pupil,  
4 provided the school district makes an ad valorem tax  
5 levy of fifteen (15) mills for the current year and  
6 maintains twelve (12) years of instruction;

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

- 11 a. after the total revenue apportioned to the General  
12 Revenue Fund as prescribed by subparagraph b of this  
13 paragraph equals the moving five-year average amount  
14 for gas as defined by paragraph 1 of subsection A of  
15 this section, there shall be apportioned from the  
16 gross production tax levy imposed pursuant to Section  
17 1001 of this title on gas to the Revenue Stabilization  
18 Fund created by Section 34.102 of Title 62 of the  
19 Oklahoma Statutes, the amount of revenue, if any,  
20 which exceeds the moving five-year average amount for  
21 natural gas and/or casinghead gas as defined pursuant  
22 to paragraph 1 of subsection A of this section,
- 23 b. until the apportionment to the General Revenue Fund  
24 equals the moving five-year average amount for gas as



1           prescribed by paragraph 1 of subsection A of this  
2           section, fifty percent (50%) shall be paid to the  
3           State Treasurer to be placed in the General Revenue  
4           Fund of the state and used for the general expense of  
5           state government, to be paid out pursuant to direct  
6           appropriation by the Legislature,

7           c.   before any other apportionment of revenue has been  
8                made pursuant to this paragraph, twenty-five percent  
9                (25%) of the sum collected from natural gas and/or  
10              casinghead gas shall be paid to the various county  
11              treasurers to be credited to the County Highway Fund  
12              as follows: Each county shall receive a proportionate  
13              share of the funds available based upon the proportion  
14              of the total value of production from such county in  
15              the corresponding month of the preceding year, and

16           d.   before any other apportionment of revenue has been  
17                made pursuant to this paragraph, twenty-five percent  
18                (25%) shall be allocated to each county as provided  
19                for in subparagraph c of this paragraph and shall be  
20                apportioned on an average daily attendance per capita  
21                distribution basis, as certified by the State  
22                Superintendent of Public Instruction, to the school  
23                districts of the county where such pupils attend  
24                school regardless of residence of such pupil, provided

1 the school district makes an ad valorem tax levy of  
2 fifteen (15) mills for the current year and maintains  
3 twelve (12) years of instruction;

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

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

19 b. before any other apportionment of revenue has been  
20 made pursuant to this paragraph, twenty-five and  
21 seventy-two one-hundredths percent (25.72%) shall be  
22 paid to the State Treasurer to be placed in the Common  
23 Education Technology Revolving Fund created in Section  
24 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 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

1 formula currently used for the distribution of monies  
2 in the County Bridge Program funds, but shall also  
3 take into consideration the effect of the terrain and  
4 traffic volume as related to county road improvement  
5 and maintenance costs,

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

10 (1) the following sources and in the following  
11 amounts through the fiscal year ending June 30,  
12 ~~2022~~ 2027:

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

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

23 (c) thirty-three and one-third percent (33 1/3%)  
24 to the Community Water Infrastructure

1 Development Revolving Fund created pursuant  
2 to Section 1085.7A of Title 82 of the  
3 Oklahoma Statutes, and

4 (2) the Oklahoma Water Resources Board Rural Economic  
5 Action Plan Water Projects Fund for the fiscal  
6 year beginning July 1, ~~2022~~ 2027, and for each  
7 fiscal year thereafter,

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

17 h. before any other apportionment of revenue has been  
18 made pursuant to this paragraph, seven and fourteen  
19 one-hundredths percent (7.14%) shall be allocated to  
20 each county as provided in subparagraph g of this  
21 paragraph and shall be apportioned, on an average  
22 daily attendance per capita distribution basis, as  
23 certified by the State Superintendent of Public  
24 Instruction, to the school districts of the county

1 where such pupils attend school regardless of  
2 residence of such pupil, provided the school district  
3 makes an ad valorem tax levy of fifteen (15) mills for  
4 the current year and maintains twelve (12) years of  
5 instruction, and

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

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

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

1 exceeds the moving five-year average amount for oil as  
2 defined pursuant to paragraph 2 of subsection A of  
3 this section,

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

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

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

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

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

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

19 (1) the following sources and in the following  
20 amounts through the fiscal year ending June 30,  
21 ~~2022~~ 2027:

22 (a) thirty-three and one-third percent (33 1/3%)  
23 to the Oklahoma Tourism and Recreation  
24 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, 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, and

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

21 8. For all monies collected from the tax levied on oil at a tax  
22 rate of one percent (1%) pursuant to the provisions of subsection B  
23 of Section 1001 of this title:  
24

1           a.    fifty percent (50%) of the sum collected shall be paid  
2                   to the various county treasurers, to be credited to  
3                   the 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, and

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

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

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, the amount of revenue, if any, which exceeds  
2 the moving five-year average amount for oil as defined  
3 pursuant to paragraph 2 of subsection A of this  
4 section,

5 b. until the apportionment to the General Revenue Fund  
6 equals the moving five-year average amount for oil as  
7 prescribed by paragraph 2 of subsection A of this  
8 section, fifty percent (50%) shall be paid to the  
9 State Treasurer to be placed in the General Revenue  
10 Fund of the state and used for the general expense of  
11 state government, to be paid out pursuant to direct  
12 appropriation by the Legislature,

13 c. before any other apportionment of revenue has been  
14 made pursuant to this paragraph, twenty-five percent  
15 (25%) of the sum collected from oil shall be paid to  
16 the various county treasurers, to be credited to the  
17 County Highway Fund as follows: Each county shall  
18 receive a proportionate share of the funds available  
19 based upon the proportion of the total value of  
20 production from such county in the corresponding month  
21 of the preceding year, and

22 d. before any other apportionment of revenue has been  
23 made pursuant to this paragraph, twenty-five percent  
24 (25%) shall be allocated to each county as provided in

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

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

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

3           b.   until the apportionment to the General Revenue Fund  
4               equals the moving five-year average amount for gas as  
5               prescribed by paragraph 1 of subsection A of this  
6               section, eighty percent (80%) shall be paid to the  
7               State Treasurer of the state to be placed in the  
8               General Revenue Fund of the state and used for the  
9               general expense of state government, to be paid out  
10              pursuant to direct appropriation by the Legislature,

11          c.   before any other apportionment of revenue has been  
12               made pursuant to this paragraph, ten percent (10%) of  
13               the sum collected from natural gas and/or casinghead  
14               gas shall be paid to the various county treasurers to  
15               be credited to the County Highway Fund as follows:  
16               Each county shall receive a proportionate share of the  
17               funds available based upon the proportion of the total  
18               value of production from such county in the  
19               corresponding month of the preceding year, and

20          d.   before any other apportionment of revenue has been  
21               made pursuant to this paragraph, ten percent (10%)  
22               shall be allocated to each county as provided for in  
23               subparagraph c of this paragraph and shall be  
24               apportioned, on an average daily attendance per capita

1 distribution basis, as certified by the State  
2 Superintendent of Public Instruction to the school  
3 districts of the county where such pupils attend  
4 school regardless of residence of such pupil, provided  
5 the school district makes an ad valorem tax levy of  
6 fifteen (15) mills for the current year and maintains  
7 twelve (12) years of instruction; and

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

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

- b. before any other apportionment of revenue has been 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 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-three and seventy-five one-hundredths percent (23.75%) 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-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



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

12 f. before any other apportionment of revenue has been  
13 made pursuant to this paragraph, five percent (5%)  
14 shall be paid to the State Treasurer to be apportioned  
15 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, ten percent (10%) of  
17 the sum collected from oil shall be paid to the  
18 various county treasurers, to be credited to the  
19 County Highway Fund as follows: Each county shall  
20 receive a proportionate share of the funds available  
21 based upon the proportion of the total value of  
22 production from such county in the corresponding month  
23 of the preceding year,  
24

- 1           h.    before any other apportionment of revenue has been  
2               made pursuant to this paragraph, ten percent (10%)  
3               shall be allocated to each county as provided in  
4               subparagraph g of this paragraph and shall be  
5               apportioned on an average daily attendance per capita  
6               distribution basis, as certified by the State  
7               Superintendent of Public Instruction, to the school  
8               districts of the county where such pupils attend  
9               school regardless of residence of such pupil, provided  
10              the school district makes an ad valorem tax levy of  
11              fifteen (15) mills for the current year and maintains  
12              twelve (12) years of instruction, and
- 13          i.    before any other apportionment of revenue has been  
14               made pursuant to this paragraph, forty-seven one-  
15               hundredths percent (0.47%) of the levy shall be  
16               transmitted by the Tax Commission to the Statewide  
17               Circuit Engineering District Revolving Fund as created  
18               in Section 687.2 of Title 69 of the Oklahoma Statutes.

19          C.    Provided, notwithstanding any other provision of this  
20    section, the total amounts deposited to the Common Education  
21    Technology Revolving Fund, the Higher Education Capital Revolving  
22    Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic  
23    Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation  
24    Department Capital Expenditure Revolving Fund, the Oklahoma

1 Conservation Commission Infrastructure Revolving Fund and the  
2 Community Water Infrastructure Development Revolving Fund pursuant  
3 to paragraphs 6, 7 and 11 of subsection B of this section shall not  
4 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any  
5 fiscal year. Except as otherwise provided in this subsection, all  
6 sums in excess of One Hundred Fifty Million Dollars  
7 (\$150,000,000.00) in any fiscal year which would otherwise be  
8 deposited in such funds shall be apportioned by the Oklahoma Tax  
9 Commission to the General Revenue Fund of the state.

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

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

15  
16 58-2-8816 JBH 01/13/22  
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