1	SENATE FLOOR VERSION
2	February 16, 2023
3	SENATE BILL NO. 781 By: Hall of the Senate
4	and
5	Pfeiffer of the House
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8	An Act relating to apportionments; amending 47 O.S. 2021, Section 1104, as amended by Section 1, Chapter
9	363, O.S.L. 2022 (47 O.S. Supp. 2022, Section 1104), which relates to apportionment of fees, taxes, and
10	penalties collected; requiring certain monthly reporting; and declaring an emergency.
11	reporting, and decraring an emergency.
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13	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
14	SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, as
15	amended by Section 1, Chapter 363, O.S.L. 2022 (47 O.S. Supp. 2022,
16	Section 1104), is amended to read as follows:
17	Section 1104. A. Unless otherwise provided by law, all fees,
18	taxes and penalties collected or received pursuant to the Oklahoma
19	Vehicle License and Registration Act or Section 1-101 et seq. of
20	this title shall be apportioned and distributed monthly by the
21	Oklahoma Tax Commission in accordance with this section. <u>Service</u>
22	Oklahoma shall provide to the Oklahoma Tax Commission monthly
23	reports of motor vehicle collection information, including, but not
24	limited to, motor vehicle monthly apportionment information,

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program amounts, driver license records, prorate amounts, and sales
tax amounts. The reports shall be delivered electronically pursuant
to the current calendar year apportionment disbursement schedule
provided to Service Oklahoma by the Oklahoma Tax Commission on or
before December 1st annually.

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

- a. from October 1, 2000, until June 30, 2001, thirty-five
 and forty-six one-hundredths percent (35.46%),
- b. for the year beginning July 1, 2001, and ending June
 30, 2002, thirty-five and ninety-one one-hundredths
 percent (35.91%),
- 15 c. for the year beginning July 1, 2002, through the year 16 ending on June 30, 2015, thirty-six and twenty one-17 hundredths percent (36.20%),
- d. for the year beginning July 1, 2015, through the year
 ending on June 30, 2019, thirty-six and twenty onehundredths percent (36.20%), but in no event shall the
 amount apportioned in any fiscal year pursuant to this
 subparagraph exceed the total amount apportioned for
 the fiscal year ending on June 30, 2015. Any amounts
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1 in excess of such limitation shall be placed to the 2 credit of the General Revenue Fund, and for the year beginning July 1, 2019, and all 3 e. subsequent years, thirty-six and twenty one-hundredths 4 5 percent (36.20%), but in no event shall the amount apportioned in any fiscal year pursuant to this 6 subparagraph exceed the total amount apportioned for 7 the fiscal year ending on June 30, 2015. Any amounts 8 9 in excess of such limitation shall be placed to the credit of the Rebuilding Oklahoma Access and Driver 10 Safety Fund created in Section 1521 of Title 69 of the 11 12 Oklahoma 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 school districts so that each district shall receive an 16 amount based upon the proportion that each district's average daily 17 attendance bears to the total average daily attendance of those 18 districts entitled to receive funds pursuant to this section as 19 certified by the State Department of Education.

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

23 No district shall be eligible for the funds herein provided 24 unless the district makes an ad valorem tax levy of fifteen (15)

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1 mills and maintains nine (9) years of instruction and pursuant to 2 the rules of the State Board of Education, is authorized to maintain 3 ten (10) years of instruction.

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

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

For the year beginning July 1, 2001, and ending June 30,
 2002, forty-five and twenty-nine one-hundredths percent (45.29%);
 3. For the year beginning July 1, 2002, and for the subsequent
 fiscal years ending June 30, 2007, forty-four and eighty-four one-

14 hundredths percent (44.84%);

4. For the year beginning July 1, 2007, and ending June 30,
2008, thirty-nine and eighty-four one-hundredths percent (39.84%);
5. For the year beginning July 1, 2008, and ending June 30,
2009, thirty-four and eighty-four one-hundredths percent (34.84%);
6. For the period beginning July 1, 2009, and ending December
31, 2012, twenty-nine and eighty-four one-hundredths percent
(29.84%);

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

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

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

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

10 1. From October 1, 2000, until June 30, 2001, thirty one-11 hundredths percent (0.30%);

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

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

4. For the year beginning July 1, 2019, and all subsequent
years, thirty-one one-hundredths percent (0.31%), but in no event
shall the amount apportioned in any fiscal year pursuant to this
paragraph exceed the total amount apportioned for the fiscal year

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ending on June 30, 2015. Any amounts in excess of such limitation
 shall be placed to the credit of the Rebuilding Oklahoma Access and
 Driver Safety Fund created in Section 1521 of Title 69 of the
 Oklahoma Statutes.

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

- a. from October 1, 2000, until June 30, 2001, seven and
 nine one-hundredths percent (7.09%),
- b. for the year beginning July 1, 2001, and ending June
 30, 2002, seven and eighteen one-hundredths percent
 (7.18%),
- c. for the year beginning July 1, 2002, through the year
 ending on June 30, 2015, seven and twenty-four onehundredths percent (7.24%),
- d. for the year beginning July 1, 2015, through the year 16 ending on June 30, 2019, seven and twenty-four one-17 hundredths percent (7.24%), but in no event shall the 18 amount apportioned in any fiscal year pursuant to this 19 subparagraph exceed the total amount apportioned for 20 the fiscal year ending on June 30, 2015. Any amounts 21 in excess of such limitation shall be placed to the 22 credit of the General Revenue Fund, and 23
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1 for the year beginning July 1, 2019, and all e. 2 subsequent years, seven and twenty-four one-hundredths percent (7.24%), but in no event shall the amount 3 apportioned in any fiscal year pursuant to this 4 5 subparagraph exceed the total amount apportioned for the fiscal year ending on June 30, 2015. Any amounts 6 in excess of such limitation shall be placed to the 7 credit of the Rebuilding Oklahoma Access and Driver 8 9 Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes. 10

The monies apportioned pursuant to subparagraphs a through e 11 2. 12 of paragraph 1 of this subsection shall be apportioned as follows: forty percent (40%) of such sum shall be distributed to the various 13 counties in that proportion which the county road mileage of each 14 county bears to the entire state road mileage as certified by the 15 Transportation Commission and the remaining sixty percent (60%) of 16 such sum shall be distributed to the various counties on the basis 17 which the population and area of each county bears to the total 18 population and area of the state. The population shall be as shown 19 by the last Federal Census or the most recent annual estimate 20 provided by the United States Bureau of the Census. The funds shall 21 be used for the purpose of constructing and maintaining county 22 highways; provided, however, the county treasurer may deposit so 23 much of the funds in the sinking fund as may be necessary for the 24

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1 retirement of interest and annual accrual of indebtedness created by 2 the issuance of county or township bonds for road purposes. Such deposits to the sinking fund shall not exceed forty percent (40%) of 3 the funds allocated to a county pursuant to this paragraph. 4 5 F. 1. The following percentages of the monies referred to in subsection A of this section shall be remitted to the county 6 treasurers of the respective counties and by them deposited in a 7 separate special revenue fund to be used by the county commissioners 8 9 in accordance with paragraph 2 of this subsection: from October 1, 2000, until June 30, 2001, two and 10 a. fifty-three one-hundredths percent (2.53%), 11 for the year beginning July 1, 2001, and ending June 12 b. 30, 2002, two and fifty-six one-hundredths percent 13 (2.56%), 14 for the year beginning July 1, 2002, through the year 15 с. ending on June 30, 2015, two and fifty-nine one-16 hundredths percent (2.59%), 17 for the year beginning July 1, 2015, through the year d. 18 ending on June 30, 2019, two and fifty-nine one-19 hundredths percent (2.59%), but in no event shall the 20 amount apportioned in any fiscal year pursuant to this 21 subparagraph exceed the total amount apportioned for 22 the fiscal year ending on June 30, 2015. Any amounts 23 24

1 in excess of such limitation shall be placed to the 2 credit of the General Revenue Fund, and for the year beginning July 1, 2019, and all 3 e. subsequent years, two and fifty-nine one-hundredths 4 5 percent (2.59%), but in no event shall the amount apportioned in any fiscal year pursuant to this 6 subparagraph exceed the total amount apportioned for 7 the fiscal year ending on June 30, 2015. Any amounts 8 9 in excess of such limitation shall be placed to the credit of the Rebuilding Oklahoma Access and Driver 10 Safety Fund created in Section 1521 of Title 69 of the 11 12 Oklahoma Statutes.

2. The monies apportioned pursuant to subparagraphs a through e 13 of paragraph 1 of this subsection shall be used for the primary 14 purpose of matching federal funds for the construction of federal 15 aid projects on county roads, or constructing and maintaining county 16 or township highways and permanent bridges of such counties. The 17 distribution of monies apportioned by this paragraph shall be made 18 upon the basis of the current formula based upon road mileage, area 19 and population as related to county road improvement and maintenance 20 costs. Provided, however, the Department of Transportation may 21 update the formula factors from time to time as necessary to account 22 for changing conditions. 23

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1 G. 1. The following percentages of the monies referred to in subsection A of this section shall be transmitted by the Tax 2 Commission to the various counties as set forth in paragraph 2 of 3 this subsection: 4 from October 1, 2000, until June 30, 2001, three and 5 a. fifty-five one-hundredths percent (3.55%), 6 b. for the year beginning July 1, 2001, and ending June 7 30, 2002, three and fifty-nine one-hundredths percent 8 9 (3.59%), for the year beginning July 1, 2002, through the year с. 10 ending on June 30, 2015, three and sixty-two one-11 hundredths percent (3.62%), 12 d. for the year beginning July 1, 2015, through the year 13 ending on June 30, 2019, three and sixty-two one-14 hundredths percent (3.62%), but in no event shall the 15 amount apportioned in any fiscal year pursuant to this 16 subparagraph exceed the total amount apportioned for 17 the fiscal year ending on June 30, 2015. Any amounts 18 in excess of such limitation shall be placed to the 19 credit of the General Revenue Fund, and 20 for the year beginning July 1, 2019, and all 21 e. subsequent years, three and sixty-two one-hundredths 22 percent (3.62%), but in no event shall the amount 23 apportioned in any fiscal year pursuant to this 24

subparagraph exceed the total amount apportioned for the fiscal year ending on June 30, 2015. Any amounts in excess of such limitation shall be placed to the credit of the Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

The monies apportioned pursuant to subparagraphs a through e 7 2. of paragraph 1 of this subsection shall be transmitted to the 8 9 various counties on the basis of a formula to be developed by the Department of Transportation. Such formula shall be similar to that 10 currently used for the distribution of County Bridge Program Funds, 11 but also taking into consideration the effect of terrain and traffic 12 13 volume as related to county road improvement and maintenance costs. Provided, however, the Department of Transportation may update the 14 formula factors from time to time as necessary to account for 15 changing conditions. The funds shall be transmitted to the various 16 county treasurers to be deposited in the county highway fund of 17 their respective counties. 18

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

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a. from October 1, 2000, until June 30, 2001, eighty-one
 one-hundredths percent (0.81%),

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- b. for the year beginning July 1, 2001, and ending June 30, 2002, eighty-two one-hundredths percent (0.82%), c. for the year beginning July 1, 2002, through the year ending on June 30, 2015, eighty-three one-hundredths percent (0.83%),
- for the year beginning July 1, 2015, through the year 6 d. ending on June 30, 2019, eighty-three one-hundredths 7 percent (0.83%), but in no event shall the amount 8 9 apportioned in any fiscal year pursuant to this subparagraph exceed the total amount apportioned for 10 the fiscal year ending on June 30, 2015. Any amounts 11 in excess of such limitation shall be placed to the 12 credit of the General Revenue Fund, and 13 for the year beginning July 1, 2019, and all e. 14 subsequent years, eighty-three one-hundredths percent 15 (0.83%), but in no event shall the amount apportioned 16 in any fiscal year pursuant to this subparagraph 17 exceed the total amount apportioned for the fiscal 18 year ending on June 30, 2015. Any amounts in excess 19 of such limitation shall be placed to the credit of 20 the Rebuilding Oklahoma Access and Driver Safety Fund 21 created in Section 1521 of Title 69 of the Oklahoma 22
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Statutes.

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

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

8 I. 1. The following percentages of the monies referred to in 9 subsection A of this section shall be apportioned to the various 10 cities and incorporated towns as set forth in paragraph 2 of this 11 subsection:

- a. from October 1, 2000, until June 30, 2001, three and
 four one-hundredths percent (3.04%),
- b. for the year beginning July 1, 2001, and ending June 30, 2002, three and eight one-hundredths percent (3.08%),
- c. for the year beginning July 1, 2002, through the year
 ending on June 30, 2015, three and ten one-hundredths
 percent (3.10%),
- d. for the year beginning July 1, 2015, through the year
 ending on June 30, 2019, three and ten one-hundredths
 percent (3.10%), but in no event shall the amount
 apportioned in any fiscal year pursuant to this
 subparagraph exceed the total amount apportioned for

1 the fiscal year ending on June 30, 2015. Any amounts in excess of such limitation shall be placed to the 2 credit of the General Revenue Fund, and 3 for the year beginning July 1, 2019, and all 4 e. 5 subsequent years, three and ten one-hundredths percent 6 (3.10%), but in no event shall the amount apportioned in any fiscal year pursuant to this subparagraph 7 exceed the total amount apportioned for the fiscal 8 9 year ending on June 30, 2015. Any amounts in excess 10 of such limitation shall be placed to the credit of the Rebuilding Oklahoma Access and Driver Safety Fund 11 created in Section 1521 of Title 69 of the Oklahoma 12 Statutes. 13

The monies apportioned pursuant to subparagraphs a through e 2. 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. 18 Such 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

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

J. The following percentages of the monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the Oklahoma Law Enforcement Retirement 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%).

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

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

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

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

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

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

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

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

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

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

subparagraph c of this paragraph shall be placed to the credit of the Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes,

- 5 b. (1)for the fiscal year beginning July 1, 2021, through the fiscal year ending June 30, 2026, the 6 Oklahoma Tax Commission shall remit twenty-five 7 percent (25%) of the monthly allocation, 8 9 otherwise scheduled to be credited to the County Improvements for Roads and Bridges Fund, to the 10 various counties of the state. The Commission 11 12 shall distribute such funds monthly to each 13 county treasurer as follows:
 - (a) one-third (1/3) of such funds shall be distributed to the various counties in the proportion which the area of each county bears to the total area of the state,
 - (b) one-third (1/3) of such funds shall be distributed to the various counties in the proportion which the certified county road miles of each county bear to the total sum of county road miles in the state, and
 (c) one-third (1/3) of such funds shall be distributed to the various counties in the

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1 proportion which the total replacement cost for obsolete or deficient bridges according 2 3 to the most recent ODOT yearly Bridge Summary Report for County Bridges for each 4 5 county bears to the total amount of such cost for all such county bridges in the 6 state, and 7 (2) for the fiscal year beginning July 1, 2026, and 8 9 all subsequent fiscal years thereafter, the Oklahoma Tax Commission shall remit twenty-five 10 percent (25%) of the monthly allocation, 11 otherwise scheduled to be credited to the County 12 13 Improvements for Roads and Bridges Fund, to the various counties of the state. The Commission 14 shall distribute such funds monthly to each 15 county treasurer as follows: 16 one-third (1/3) of such funds shall be 17 (a) distributed to the various counties in the 18 proportion which the area of each county 19 20 bears to the total area of the state, one-third (1/3) of such funds shall be (b) 21 distributed to the various counties in the 22 proportion which the certified county road 23 24

1	miles of each county bear to the total sum
2	of county road miles in the state, and
3	(c) one-third $(1/3)$ of such funds shall be
4	distributed to the various counties in the
5	proportion which the number of county
6	bridges in each county according to the ODOT
7	2020 Bridge Summary Report for County
8	Bridges bears to the total sum of county
9	bridges in the state according to such
10	report.
11	Each county treasurer shall deposit such funds to the
12	county's county highway fund and such funds shall be used
13	for maintenance and operations. In no event shall the
14	total amount apportioned in any fiscal year pursuant to the
15	provisions of subparagraphs a and b of this paragraph
16	exceed the fiscal year limitations provided in subparagraph
17	c of this paragraph, and
18	c. the total amount apportioned each fiscal year pursuant
19	to this paragraph shall be limited as follows:
20	(1) for fiscal years 2020
21	through 2022 \$120,000,000.00,
22	(2) for fiscal year 2023 \$125,000,000.00,
23	(3) for fiscal year 2024 \$130,000,000.00,
24	(4) for fiscal year 2025 \$135,000,000.00,

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1	(5) for fiscal year 2026 \$140,000,000.00,
2	(6) for fiscal year 2027 \$145,000,000.00,
3	(7) for fiscal year 2028 and all
4	subsequent fiscal years
5	thereafter \$150,000.00.00.
6	M. Twenty-four and eighty-four one-hundredths percent (24.84%)
7	of the monies referred to in subsection A of this section shall be
8	remitted to the State Treasurer to be credited to the Rebuilding
9	Oklahoma Access and Driver Safety Fund created in Section 1521 of
10	Title 69 of the Oklahoma Statutes.
11	N. Monies allocated to counties by this section may be
12	estimated by the county excise board in the budget for the county as
13	anticipated revenue to the extent of ninety percent (90%) of the
14	previous year's income from such source; provided, not more than
15	fifteen percent (15%) can be encumbered during any month.
16	O. Notwithstanding any other provisions of this section, for

17 the fiscal year beginning July 1, 2003, the first One Hundred 18 Thousand Dollars (\$100,000.00) of the monies collected or received 19 by the Tax Commission pursuant to the registration of motorcycles 20 and mopeds in this state shall be placed to the credit of the 21 Oklahoma Tax Commission Revolving Fund.

22 SECTION 2. It being immediately necessary for the preservation 23 of the public peace, health or safety, an emergency is hereby

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1	declared to exist, by reason whereof this act shall take effect and
2	be in full force from and after its passage and approval.
3	COMMITTEE REPORT BY: COMMITTEE ON PUBLIC SAFETY February 16, 2023 - DO PASS
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