

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

SENATE BILL 1487

By: Kidd

AS INTRODUCED

An Act relating to motor vehicle license and registration fees, taxes, and penalties; amending 47 O.S. 2021, Section 1104, as amended by Section 10, Chapter 47, 1st Extraordinary Session, O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104), which relates to apportionment; restricting certain apportionment limits to certain fiscal years; updating statutory language; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, as amended by Section 10, Chapter 47, 1st Extraordinary Session, O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104), is amended to read as follows:

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

1 reports of motor vehicle collection information, including, but not  
2 limited to, motor vehicle monthly apportionment information,  
3 refunds, canceled vouchers, waste tire collections, organ donor  
4 program amounts, driver license records, prorate amounts, and sales  
5 tax amounts. The reports shall be delivered electronically pursuant  
6 to the current calendar year apportionment disbursement schedule  
7 provided to Service Oklahoma by the Oklahoma Tax Commission on or  
8 before December 1st annually.

9 One percent (1%) of fees collected shall be apportioned to the  
10 Licensed Operator Performance Fund created in Section 3-106 of this  
11 title, in accordance with the applicable metrics determined by  
12 Service Oklahoma.

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

- 16 a. from October 1, 2000, until June 30, 2001, thirty-five  
17 and forty-six one-hundredths percent (35.46%),
- 18 b. for the year beginning July 1, 2001, and ending June  
19 30, 2002, thirty-five and ninety-one one-hundredths  
20 percent (35.91%),
- 21 c. for the year beginning July 1, 2002, through the year  
22 ending on June 30, 2015, thirty-six and twenty one-  
23 hundredths percent (36.20%),

1 d. for the year beginning July 1, 2015, through the year  
2 ending on June 30, 2019, thirty-six and twenty one-  
3 hundredths percent (36.20%), but in no event shall the  
4 amount apportioned in any fiscal year pursuant to this  
5 subparagraph exceed the total amount apportioned for  
6 the fiscal year ending on June 30, 2015. Any amounts  
7 in excess of such limitation shall be placed to the  
8 credit of the General Revenue Fund, and

9 e. for the year beginning July 1, 2019, and all  
10 subsequent years, thirty-six and twenty one-hundredths  
11 percent (36.20%), but in no event shall the amount  
12 apportioned in any fiscal year pursuant to this  
13 subparagraph exceed the total amount apportioned for  
14 the fiscal year ending on June 30, 2015. Any amounts  
15 in excess of such limitation shall be placed to the  
16 credit of the Rebuilding Oklahoma Access and Driver  
17 Safety Fund created in Section 1521 of Title 69 of the  
18 Oklahoma Statutes.

19 2. The monies apportioned pursuant to subparagraphs a through e  
20 of paragraph 1 of this subsection shall be apportioned to the  
21 various school districts so that each district shall receive an  
22 amount based upon the proportion that each district's average daily  
23 attendance bears to the total average daily attendance of those  
24

1 districts entitled to receive funds pursuant to this section as  
2 certified by the State Department of Education.

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

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

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

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

17 2. For the year beginning July 1, 2001, and ending June 30,  
18 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

22 4. For the year beginning July 1, 2007, and ending June 30,  
23 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);  
24

1           5. For the year beginning July 1, 2008, and ending June 30,  
2 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

3           6. For the period beginning July 1, 2009, and ending December  
4 31, 2012, twenty-nine and eighty-four one-hundredths percent  
5 (29.84%);

6           7. For the period beginning January 1, 2013, and ending June  
7 30, 2013, twenty-nine and thirty-four one-hundredths percent  
8 (29.34%);

9           8. For the year beginning July 1, 2013, and ending June 30,  
10 2014, twenty-six and eighty-four one-hundredths percent (26.84%);  
11 and

12           9. For the year beginning July 1, 2014, through the year ending  
13 June 30, 2019, twenty-four and eighty-four one-hundredths percent  
14 (24.84%).

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

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

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

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

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

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

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

18 b. for the year beginning July 1, 2001, and ending June  
19 30, 2002, seven and eighteen one-hundredths percent  
20 (7.18%),

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

1 d. for the year beginning July 1, 2015, through the year  
2 ending on June 30, 2019, seven and twenty-four one-  
3 hundredths percent (7.24%), but in no event shall the  
4 amount apportioned in any fiscal year pursuant to this  
5 subparagraph exceed the total amount apportioned for  
6 the fiscal year ending on June 30, 2015. Any amounts  
7 in excess of such limitation shall be placed to the  
8 credit of the General Revenue Fund, and

9 e. for the year beginning July 1, 2019, and all  
10 subsequent years, seven and twenty-four one-hundredths  
11 percent (7.24%), but in no event shall the amount  
12 apportioned in ~~any fiscal year~~ fiscal years 2019  
13 through 2024 pursuant to this subparagraph exceed the  
14 total amount apportioned for the fiscal year ending on  
15 June 30, 2015. Any amounts in excess of such  
16 limitation shall be placed to the credit of the  
17 Rebuilding Oklahoma Access and Driver Safety Fund  
18 created in Section 1521 of Title 69 of the Oklahoma  
19 Statutes.

20 2. The monies apportioned pursuant to subparagraphs a through e  
21 of paragraph 1 of this subsection shall be apportioned as follows:  
22 forty percent (40%) of such sum shall be distributed to the various  
23 counties in that proportion which the county road mileage of each  
24 county bears to the entire state road mileage as certified by the

1 Transportation Commission and the remaining sixty percent (60%) of  
2 such sum shall be distributed to the various counties on the basis  
3 which the population and area of each county bears to the total  
4 population and area of the state. The population shall be as shown  
5 by the last Federal Decennial Census or the most recent annual  
6 estimate provided by the United States Bureau of the Census. The  
7 funds shall be used for the purpose of constructing and maintaining  
8 county highways; provided, however, the county treasurer may deposit  
9 so much of the funds in the sinking fund as may be necessary for the  
10 retirement of interest and annual accrual of indebtedness created by  
11 the issuance of county or township bonds for road purposes. Such  
12 deposits to the sinking fund shall not exceed forty percent (40%) of  
13 the funds allocated to a county pursuant to this paragraph.

14 F. 1. The following percentages of the monies referred to in  
15 subsection A of this section shall be remitted to the county  
16 treasurers of the respective counties and by them deposited in a  
17 separate special revenue fund to be used by the county commissioners  
18 in accordance with paragraph 2 of this subsection:

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

21 b. for the year beginning July 1, 2001, and ending June  
22 30, 2002, two and fifty-six one-hundredths percent  
23 (2.56%),



- 1 c. for the year beginning July 1, 2002, through the year  
2 ending on June 30, 2015, two and fifty-nine one-  
3 hundredths percent (2.59%),
- 4 d. for the year beginning July 1, 2015, through the year  
5 ending on June 30, 2019, two and fifty-nine one-  
6 hundredths percent (2.59%), but in no event shall the  
7 amount apportioned in any fiscal year pursuant to this  
8 subparagraph exceed the total amount apportioned for  
9 the fiscal year ending on June 30, 2015. Any amounts  
10 in excess of such limitation shall be placed to the  
11 credit of the General Revenue Fund, and
- 12 e. for the year beginning July 1, 2019, and all  
13 subsequent years, two and fifty-nine one-hundredths  
14 percent (2.59%), but in no event shall the amount  
15 apportioned in ~~any fiscal year~~ fiscal years 2019  
16 through 2024 pursuant to this subparagraph exceed the  
17 total amount apportioned for the fiscal year ending on  
18 June 30, 2015. Any amounts in excess of such  
19 limitation shall be placed to the credit of the  
20 Rebuilding Oklahoma Access and Driver Safety Fund  
21 created in Section 1521 of Title 69 of the Oklahoma  
22 Statutes.

23 2. The monies apportioned pursuant to subparagraphs a through e  
24 of paragraph 1 of this subsection shall be used for the primary  
25

1 purpose of matching federal funds for the construction of federal  
2 aid projects on county roads, or constructing and maintaining county  
3 or township highways and permanent bridges of such counties. The  
4 distribution of monies apportioned by this paragraph shall be made  
5 upon the basis of the current formula based upon road mileage, area  
6 and population as related to county road improvement and maintenance  
7 costs. Provided, however, the Department of Transportation may  
8 update the formula factors from time to time as necessary to account  
9 for changing conditions.

10 G. 1. The following percentages of the monies referred to in  
11 subsection A of this section shall be transmitted by the Tax  
12 Commission to the various counties as set forth in paragraph 2 of  
13 this subsection:

- 14 a. from October 1, 2000, until June 30, 2001, three and  
15 fifty-five one-hundredths percent (3.55%),
- 16 b. for the year beginning July 1, 2001, and ending June  
17 30, 2002, three and fifty-nine one-hundredths percent  
18 (3.59%),
- 19 c. for the year beginning July 1, 2002, through the year  
20 ending on June 30, 2015, three and sixty-two one-  
21 hundredths percent (3.62%),
- 22 d. for the year beginning July 1, 2015, through the year  
23 ending on June 30, 2019, three and sixty-two one-  
24 hundredths percent (3.62%), but in no event shall the

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

6 e. for the year beginning July 1, 2019, and all  
7 subsequent years, three and sixty-two one-hundredths  
8 percent (3.62%), but in no event shall the amount  
9 apportioned in ~~any fiscal year~~ fiscal years 2019  
10 through 2024 pursuant to this subparagraph exceed the  
11 total amount apportioned for the fiscal year ending on  
12 June 30, 2015. Any amounts in excess of such  
13 limitation shall be placed to the credit of the  
14 Rebuilding Oklahoma Access and Driver Safety Fund  
15 created in Section 1521 of Title 69 of the Oklahoma  
16 Statutes.

17 2. The monies apportioned pursuant to subparagraphs a through e  
18 of paragraph 1 of this subsection shall be transmitted to the  
19 various counties on the basis of a formula to be developed by the  
20 Department of Transportation. Such formula shall be similar to that  
21 currently used for the distribution of County Bridge Program ~~Funds~~  
22 funds, but also taking into consideration the effect of terrain and  
23 traffic volume as related to county road improvement and maintenance  
24 costs. Provided, however, the Department of Transportation may

1 update the formula factors from time to time as necessary to account  
2 for changing conditions. The funds shall be transmitted to the  
3 various county treasurers to be deposited in the county highway fund  
4 of their respective counties.

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

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

1 (0.83%), but in no event shall the amount apportioned  
2 in any fiscal year pursuant to this subparagraph  
3 exceed the total amount apportioned for the fiscal  
4 year ending on June 30, 2015. Any amounts in excess  
5 of such limitation shall be placed to the credit of  
6 the Rebuilding Oklahoma Access and Driver Safety Fund  
7 created in Section 1521 of Title 69 of the Oklahoma  
8 Statutes.

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

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

16 I. 1. The following percentages of the monies referred to in  
17 subsection A of this section shall be apportioned to the various  
18 cities and incorporated towns as set forth in paragraph 2 of this  
19 subsection:

- 20 a. from October 1, 2000, until June 30, 2001, three and  
21 four one-hundredths percent (3.04%),  
22 b. for the year beginning July 1, 2001, and ending June  
23 30, 2002, three and eight one-hundredths percent  
24 (3.08%),  
25

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

4 d. for the year beginning July 1, 2015, through the year  
5 ending on June 30, 2019, three and ten one-hundredths  
6 percent (3.10%), but in no event shall the amount  
7 apportioned in any fiscal year pursuant to this  
8 subparagraph exceed the total amount apportioned for  
9 the fiscal year ending on June 30, 2015. Any amounts  
10 in excess of such limitation shall be placed to the  
11 credit of the General Revenue Fund, and

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

22 2. The monies apportioned pursuant to subparagraphs a through e  
23 of paragraph 1 of this subsection shall be apportioned to the  
24 various cities and incorporated towns based upon the proportion that

1 each city or incorporated town's population bears to the total  
2 population of all cities and incorporated towns in the state. Such  
3 funds shall be remitted to the various county treasurers for  
4 allocation to the various cities and incorporated towns. All such  
5 funds shall be used for the construction, maintenance, repair,  
6 improvement and lighting of streets and alleys. Provided, however,  
7 the governing board of any city or town may, with the approval of  
8 the county excise board, transfer any surplus funds to the general  
9 revenue fund of such city or town whenever an emergency requires  
10 such a transfer.

11 J. The following percentages of the monies referred to in  
12 subsection A of this section shall be remitted to the State  
13 Treasurer to be credited to the Oklahoma Law Enforcement Retirement  
14 Fund:

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

17 2. For the year beginning July 1, 2001, and ending June 30,  
18 2002, one and twenty-three one-hundredths percent (1.23%); and

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

21 K. Three one-hundredths of one percent (3/100 of 1%) of the  
22 monies referred to in subsection A of this section shall be remitted  
23 to the State Treasurer to be credited to the Wildlife Conservation  
24 Fund. Seventy-five percent (75%) of the funds shall be used for  
25

1 fish habitat restoration and twenty-five percent (25%) of the funds  
2 shall be used in the fish hatchery system for fish production.

3 L. 1. For the year beginning July 1, 2007, and ending June 30,  
4 2008, five percent (5%) of monies referred to in subsection A of  
5 this section shall be remitted to the State Treasurer to be credited  
6 to the County Improvements for Roads and Bridges Fund as created in  
7 Section 507 of Title 69 of the Oklahoma Statutes.

8 2. For the year beginning July 1, 2008, and ending June 30,  
9 2009, ten percent (10%) of monies referred to in subsection A of  
10 this section shall be remitted to the State Treasurer to be credited  
11 to the County Improvements for Roads and Bridges Fund as created in  
12 Section 507 of Title 69 of the Oklahoma Statutes.

13 3. For the period beginning July 1, 2009, and ending December  
14 31, 2012, fifteen percent (15%) of monies referred to in subsection  
15 A of this section shall be remitted to the State Treasurer to be  
16 credited to the County Improvements for Roads and Bridges Fund as  
17 created in Section 507 of Title 69 of the Oklahoma Statutes.

18 4. For the period beginning January 1, 2013, and ending June  
19 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of  
20 monies referred to in subsection A of this section shall be remitted  
21 to the State Treasurer to be credited to the County Improvements for  
22 Roads and Bridges Fund as created in Section 507 of Title 69 of the  
23 Oklahoma Statutes.



1           5. For the year beginning July 1, 2013, and ending June 30,  
2 2014, eighteen percent (18%) of monies referred to in subsection A  
3 of this section shall be remitted to the State Treasurer to be  
4 credited to the County Improvements for Roads and Bridges Fund as  
5 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

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

21           8.    a.    Except as provided in subparagraph b of this  
22                    paragraph, for the year beginning July 1, 2019, and  
23                    all subsequent years, twenty percent (20%) of monies  
24                    referred to in subsection A of this section shall be

1           remitted to the State Treasurer to be credited to the  
2           County Improvements for Roads and Bridges Fund as  
3           created in Section 507 of Title 69 of the Oklahoma  
4           Statutes, but in no event shall the total amount  
5           apportioned in any fiscal year pursuant to this  
6           paragraph exceed the fiscal year limitations provided  
7           in subparagraph c of this paragraph. Any amounts in  
8           excess of the fiscal year limitations provided in  
9           subparagraph c of this paragraph shall be placed to  
10          the credit of the Rebuilding Oklahoma Access and  
11          Driver Safety Fund created in Section 1521 of Title 69  
12          of the Oklahoma Statutes,

- 13          b.    (1)  for the fiscal year beginning July 1, 2021,  
14                through the fiscal year ending June 30, 2026, the  
15                Oklahoma Tax Commission shall remit twenty-five  
16                percent (25%) of the monthly allocation,  
17                otherwise scheduled to be credited to the County  
18                Improvements for Roads and Bridges Fund, to the  
19                various counties of the state. The Commission  
20                shall distribute such funds monthly to each  
21                county treasurer as follows:
- 22                (a)  one-third (1/3) of such funds shall be  
23                distributed to the various counties in the

1 proportion which the area of each county  
2 bears to the total area of the state,

3 (b) one-third (1/3) of such funds shall be  
4 distributed to the various counties in the  
5 proportion which the certified county road  
6 miles of each county bear to the total sum  
7 of county road miles in the state, and

8 (c) one-third (1/3) of such funds shall be  
9 distributed to the various counties in the  
10 proportion which the total replacement cost  
11 for obsolete or deficient bridges according  
12 to the most recent ~~ODOT~~ Department of  
13 Transportation yearly Bridge Summary Report  
14 for County Bridges for each county bears to  
15 the total amount of such cost for all such  
16 county bridges in the state, and

17 (2) for the fiscal year beginning July 1, 2026, and  
18 all subsequent fiscal years thereafter, the  
19 Oklahoma Tax Commission shall remit twenty-five  
20 percent (25%) of the monthly allocation,  
21 otherwise scheduled to be credited to the County  
22 Improvements for Roads and Bridges Fund, to the  
23 various counties of the state. The Commission  
24

1 shall distribute such funds monthly to each  
2 county treasurer as follows:

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

7 (b) one-third (1/3) of such funds shall be  
8 distributed to the various counties in the  
9 proportion which the certified county road  
10 miles of each county bear to the total sum  
11 of county road miles in the state, and

12 (c) one-third (1/3) of such funds shall be  
13 distributed to the various counties in the  
14 proportion which the number of county  
15 bridges in each county according to the ~~ODOT~~  
16 Department of Transportation 2020 Bridge  
17 Summary Report for County Bridges bears to  
18 the total sum of county bridges in the state  
19 according to such report.

20 Each county treasurer shall deposit such funds to the  
21 county's county highway fund and such funds shall be used  
22 for maintenance and operations. In no event shall the  
23 total amount apportioned in any fiscal year pursuant to the  
24 provisions of subparagraphs a and b of this paragraph

1 exceed the fiscal year limitations provided in subparagraph  
2 c of this paragraph, and

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

- 5 (1) for fiscal years 2020  
6 through 2022 \$120,000,000.00,  
7 (2) for fiscal year 2023 \$125,000,000.00,  
8 (3) for fiscal year 2024 \$130,000,000.00,  
9 (4) for fiscal year 2025 \$135,000,000.00,  
10 (5) for fiscal year 2026 \$140,000,000.00,  
11 (6) for fiscal year 2027 \$145,000,000.00,  
12 (7) for fiscal year 2028 and all  
13 subsequent fiscal years  
14 thereafter \$150,000,000.00.

15 M. Twenty-four and eighty-four one-hundredths percent (24.84%)  
16 of the monies referred to in subsection A of this section shall be  
17 remitted to the State Treasurer to be credited to the Rebuilding  
18 Oklahoma Access and Driver Safety Fund created in Section 1521 of  
19 Title 69 of the Oklahoma Statutes.

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

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

7 SECTION 2. This act shall become effective July 1, 2024.

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

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