

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 1548

By: Moore

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5  
6 AS INTRODUCED

7 An Act relating to sales tax code; amending 68 O.S.  
8 2021, Section 1353, as amended by Section 3, Chapter  
9 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1353),  
10 which relates to apportionment of revenues; modifying  
11 limits on the Oklahoma Tourism Promotion Revolving  
12 Fund; and providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as  
15 amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022,  
16 Section 1353), is amended to read as follows:

17 Section 1353. Purpose of article - Apportionment of revenues.

18 A. It is hereby declared to be the purpose of the Oklahoma  
19 Sales Tax Code to provide funds for the financing of the program  
20 provided for by the Oklahoma Social Security Act and to provide  
21 revenues for the support of the functions of the state government of  
22 Oklahoma, and for this purpose it is hereby expressly provided that,  
23 revenues derived pursuant to the provisions of the Oklahoma Sales  
24 Tax Code, subject to the apportionment requirements for the Oklahoma  
Tax Commission and Office of Management and Enterprise Services

1 Joint Computer Enhancement Fund provided by Section 265 of this  
2 title, shall be apportioned as follows:

3 1. Except as provided in subsections C and D of this section,  
4 the following amounts shall be paid to the State Treasurer to be  
5 placed to the credit of the General Revenue Fund to be paid out  
6 pursuant to direct appropriation by the Legislature:

7	Fiscal Year	Amount
8	FY 2003 and FY 2004	86.04%
9	FY 2005	85.83%
10	FY 2006	85.54%
11	FY 2007	85.04%
12	FY 2008 through FY 2022	83.61%
13	FY 2023 through FY 2027	83.36%
14	FY 2028 and each fiscal year thereafter	83.61%;

15 2. The following amounts shall be paid to the State Treasurer  
16 to be placed to the credit of the Education Reform Revolving Fund of  
17 the State Department of Education:

- 18 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
19 one-hundredths percent (10.42%),
- 20 b. for FY 2006 through FY 2020, ten and forty-six one-  
21 hundredths percent (10.46%),
- 22 c. for FY 2021:

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1 (1) for the month beginning July 1, 2020, through the  
2 month ending August 31, 2020, ten and forty-six  
3 one-hundredths percent (10.46%), and

4 (2) for the month beginning September 1, 2020,  
5 through the month ending June 30, 2021, eleven  
6 and ninety-six one-hundredths percent (11.96%),

7 d. for FY 2022 and each fiscal year thereafter, ten and  
8 forty-six one-hundredths percent (10.46%);

9 3. The following amounts shall be paid to the State Treasurer  
10 to be placed to the credit of the Teachers' Retirement System

11 Dedicated Revenue Revolving Fund:

12	Fiscal Year	Amount
13	FY 2003 and FY 2004	3.54%
14	FY 2005	3.75%
15	FY 2006	4.0%
16	FY 2007	4.5%
17	FY 2008 through FY 2020	5.0%

18 FY 2021:

19 a. for the month beginning July 1, 2020, through the  
20 month ending August 31, 2020 5.0%

21 b. for the month beginning September 1, 2020, through the  
22 month ending June 30, 2021 3.5%

23 FY 2022 5.0%

24 FY 2023 through FY 2027 5.25%

1 FY 2028 and each fiscal year thereafter 5.0%;

2 4. a. except as otherwise provided in subparagraph b of this  
3 paragraph, for the fiscal year beginning July 1, 2022,  
4 and for each fiscal year thereafter, eighty-seven one-  
5 hundredths percent (0.87%) shall be paid to the State  
6 Treasurer to be further apportioned as follows:

7 (1) twenty-four percent (24%) shall be placed to the  
8 credit of the Oklahoma Tourism Promotion  
9 Revolving Fund, but in no event shall such  
10 apportionment exceed Five Million Dollars  
11 (\$5,000,000.00) in ~~any fiscal year~~ the fiscal  
12 year beginning July 1, 2023, and previous fiscal  
13 years, Six Million Dollars (\$6,000,000.00) in the  
14 fiscal year beginning July 1, 2024, Six Million  
15 Five Hundred Thousand Dollars (\$6,500,000.00) in  
16 the fiscal year beginning July 1, 2025, and Seven  
17 Million Five Hundred Thousand Dollars  
18 (\$7,500,000.00) in the fiscal year beginning July  
19 1, 2026, and subsequent fiscal years,

20 (2) forty-four percent (44%) shall be placed to the  
21 credit of the Oklahoma Tourism Capital  
22 Improvement Revolving Fund, but in no event shall  
23 such apportionment exceed Nine Million Dollars  
24 (\$9,000,000.00) in any fiscal year, and

1           (3) thirty-two percent (32%) shall be placed to the  
2           credit of the Oklahoma Route 66 Commission  
3           Revolving Fund, but in no event shall such  
4           apportionment exceed Six Million Six Hundred  
5           Thousand Dollars (\$6,600,000.00) in any fiscal  
6           year, and

7           b. any amounts which exceed the limitations of  
8           subparagraph a of this paragraph shall be placed to  
9           the credit of the General Revenue Fund; and

10          5. For the fiscal year beginning July 1, 2015, and for each  
11         fiscal year thereafter, six one-hundredths percent (0.06%) shall be  
12         placed to the credit of the Oklahoma Historical Society Capital  
13         Improvement and Operations Revolving Fund, but in no event shall  
14         such apportionment exceed the total amount apportioned pursuant to  
15         this paragraph for the fiscal year ending on June 30, 2015. Any  
16         amounts which exceed the limitations of this paragraph shall be  
17         placed to the credit of the General Revenue Fund.

18          B. Provided, for the fiscal year beginning July 1, 2007, and  
19         every fiscal year thereafter, an amount of revenue shall be  
20         apportioned to each municipality or county which levies a sales tax  
21         subject to the provisions of Section 1357.10 of this title and  
22         subsection F of Section 2701 of this title equal to the amount of  
23         sales tax revenue of such municipality or county exempted by the  
24         provisions of Section 1357.10 of this title and subsection F of

1 Section 2701 of this title. The Oklahoma Tax Commission shall  
2 promulgate and adopt rules necessary to implement the provisions of  
3 this subsection.

4 C. From the monies that would otherwise be apportioned to the  
5 General Revenue Fund pursuant to subsection A of this section, there  
6 shall be apportioned the following amounts:

7 1. For the month ending August 31, 2019:

8 a. Nine Million Six Hundred Thousand Dollars  
9 (\$9,600,000.00) to the credit of the State Highway  
10 Construction and Maintenance Fund created in Section  
11 1501 of Title 69 of the Oklahoma Statutes, and

12 b. Two Million Dollars (\$2,000,000.00) to the credit of  
13 the Oklahoma Railroad Maintenance Revolving Fund  
14 created in Section 309 of Title 66 of the Oklahoma  
15 Statutes;

16 2. For the month ending September 30, 2019:

17 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
18 of the State Highway Construction and Maintenance Fund  
19 created in Section 1501 of Title 69 of the Oklahoma  
20 Statutes, and

21 b. Two Million Dollars (\$2,000,000.00) to the credit of  
22 the Oklahoma Railroad Maintenance Revolving Fund  
23 created in Section 309 of Title 66 of the Oklahoma  
24 Statutes;

1 3. For the month ending October 31, 2019:

2 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
3 of the State Highway Construction and Maintenance Fund  
4 created in Section 1501 of Title 69 of the Oklahoma  
5 Statutes, and

6 b. Two Million Dollars (\$2,000,000.00) to the credit of  
7 the Oklahoma Railroad Maintenance Revolving Fund  
8 created in Section 309 of Title 66 of the Oklahoma  
9 Statutes;

10 4. For the month ending November 30, 2019:

11 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
12 of the State Highway Construction and Maintenance Fund  
13 created in Section 1501 of Title 69 of the Oklahoma  
14 Statutes, and

15 b. Two Million Dollars (\$2,000,000.00) to the credit of  
16 the Oklahoma Railroad Maintenance Revolving Fund  
17 created in Section 309 of Title 66 of the Oklahoma  
18 Statutes; and

19 5. For the month ending December 31, 2019:

20 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
21 of the State Highway Construction and Maintenance Fund  
22 created in Section 1501 of Title 69 of the Oklahoma  
23 Statutes, and  
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1           b.    Two Million Dollars (\$2,000,000.00) to the credit of  
2                    the Oklahoma Railroad Maintenance Revolving Fund  
3                    created in Section 309 of Title 66 of the Oklahoma  
4                    Statutes.

5           D.    For fiscal year 2023, and each subsequent fiscal year,  
6 before any other apportionment otherwise required by this section is  
7 made to the General Revenue Fund, there shall be apportioned to the  
8 State Public Common School Building Equalization Fund an amount, if  
9 any, as required pursuant to Section 3-104 of Title 70 of the  
10 Oklahoma Statutes, not to exceed the state sales tax generated by  
11 medical marijuana sales in the preceding fiscal year as reported by  
12 the Oklahoma Tax Commission.

13           SECTION 2. This act shall become effective November 1, 2023.

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15           59-1-5353           JL           01/11/23  
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