

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1402

By: Hall

4
5
6 AS INTRODUCED

7 An Act relating to county road funds, taxes, and
8 penalties; amending 47 O.S. 2021, Section 1104, as
9 last amended by Section 10, Chapter 47, 1st
10 Extraordinary Session, O.S.L. 2023 (47 O.S. Supp.
11 2023, Section 1104), which relates to apportionment;
12 increasing limit on certain apportionment for certain
13 fiscal years; updating statutory language; providing
14 an effective date; and declaring an emergency.

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

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

20 Section 1104. A. Unless otherwise provided by law, all fees,
21 taxes, and penalties collected or received pursuant to the Oklahoma
22 Vehicle License and Registration Act or Section 1-101 et seq. of
23 this title shall be apportioned and distributed monthly by the
24 Oklahoma Tax Commission in accordance with this section. Service
Oklahoma shall provide to the Oklahoma Tax Commission monthly
reports of motor vehicle collection information, including, but not

1 limited to, motor vehicle monthly apportionment information,
2 refunds, canceled vouchers, waste tire collections, organ donor
3 program amounts, driver license records, prorated amounts, and sales
4 tax amounts. The reports shall be delivered electronically pursuant
5 to the current calendar year apportionment disbursement schedule
6 provided to Service Oklahoma by the Oklahoma Tax Commission on or
7 before December 1st annually.

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

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

- 15 a. from October 1, 2000, until June 30, 2001, thirty-five
16 and forty-six one-hundredths percent (35.46%),
- 17 b. for the year beginning July 1, 2001, and ending June
18 30, 2002, thirty-five and ninety-one one-hundredths
19 percent (35.91%),
- 20 c. for the year beginning July 1, 2002, through the year
21 ending on June 30, 2015, thirty-six and twenty one-
22 hundredths percent (36.20%),
- 23 d. for the year beginning July 1, 2015, through the year
24 ending on June 30, 2019, thirty-six and twenty one-

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

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

17 2. The monies apportioned pursuant to subparagraphs a through e
18 of paragraph 1 of this subsection shall be apportioned to the
19 various school districts so that each district shall receive an
20 amount based upon the proportion that each district's average daily
21 attendance bears to the total average daily attendance of those
22 districts entitled to receive funds pursuant to this section as
23 certified by the State Department of Education.

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

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

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

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

15 2. For the year beginning July 1, 2001, and ending June 30,
16 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

20 4. For the year beginning July 1, 2007, and ending June 30,
21 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

22 5. For the year beginning July 1, 2008, and ending June 30,
23 2009, thirty-four and eighty-four one-hundredths percent (34.84%);
24

1 6. For the period beginning July 1, 2009, and ending December
2 31, 2012, twenty-nine and eighty-four one-hundredths percent
3 (29.84%);

4 7. For the period beginning January 1, 2013, and ending June
5 30, 2013, twenty-nine and thirty-four one-hundredths percent
6 (29.34%);

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

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

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

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

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

20 3. For the year beginning July 1, 2015, through the year ending
21 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
22 no event shall the amount apportioned in any fiscal year pursuant to
23 this paragraph exceed the total amount apportioned for the fiscal
24 year ending on June 30, 2015. Any amounts in excess of such

1 limitation shall be placed to the credit of the General Revenue
2 Fund; and

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

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

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

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, seven and eighteen one-hundredths percent
18 (7.18%),

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

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

16 2. The monies apportioned pursuant to subparagraphs a through e
17 of paragraph 1 of this subsection shall be apportioned as follows:
18 forty percent (40%) of such sum shall be distributed to the various
19 counties in that proportion which the county road mileage of each
20 county bears to the entire state road mileage as certified by the
21 Transportation Commission and the remaining sixty percent (60%) of
22 such sum shall be distributed to the various counties on the basis
23 which the population and area of each county bears to the total
24 population and area of the state. The population shall be as shown

1 by the last Federal Decennial Census or the most recent annual
2 estimate provided by the United States Bureau of the Census. The
3 funds shall be used for the purpose of constructing and maintaining
4 county highways; provided, however, the county treasurer may deposit
5 so much of the funds in the sinking fund as may be necessary for the
6 retirement of interest and annual accrual of indebtedness created by
7 the issuance of county or township bonds for road purposes. Such
8 deposits to the sinking fund shall not exceed forty percent (40%) of
9 the funds allocated to a county pursuant to this paragraph.

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

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

17 b. for the year beginning July 1, 2001, and ending June
18 30, 2002, two and fifty-six one-hundredths percent
19 (2.56%),

20 c. for the year beginning July 1, 2002, through the year
21 ending on June 30, 2015, two and fifty-nine one-
22 hundredths percent (2.59%),

23 d. for the year beginning July 1, 2015, through the year
24 ending on June 30, 2019, two and fifty-nine one-

1 hundredths percent (2.59%), but in no event shall the
2 amount apportioned in any fiscal year pursuant to this
3 subparagraph exceed the total amount apportioned for
4 the fiscal year ending on June 30, 2015. Any amounts
5 in excess of such limitation shall be placed to the
6 credit of the General Revenue Fund, and

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

17 2. The monies apportioned pursuant to subparagraphs a through e
18 of paragraph 1 of this subsection shall be used for the primary
19 purpose of matching federal funds for the construction of federal
20 aid projects on county roads, or constructing and maintaining county
21 or township highways and permanent bridges of such counties. The
22 distribution of monies apportioned by this paragraph shall be made
23 upon the basis of the current formula based upon road mileage, area
24 and population as related to county road improvement and maintenance

1 costs. Provided, however, the Department of Transportation may
2 update the formula factors from time to time as necessary to account
3 for changing conditions.

4 G. 1. The following percentages of the monies referred to in
5 subsection A of this section shall be transmitted by the Tax
6 Commission to the various counties as set forth in paragraph 2 of
7 this subsection:

8 a. from October 1, 2000, until June 30, 2001, three and
9 fifty-five one-hundredths percent (3.55%),

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, three and fifty-nine one-hundredths percent
12 (3.59%),

13 c. for the year beginning July 1, 2002, through the year
14 ending on June 30, 2015, three and sixty-two one-
15 hundredths percent (3.62%),

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, three and sixty-two one-
18 hundredths percent (3.62%), but in no event shall the
19 amount apportioned in any fiscal year pursuant to this
20 subparagraph exceed the total amount apportioned for
21 the fiscal year ending on June 30, 2015. Any amounts
22 in excess of such limitation shall be placed to the
23 credit of the General Revenue Fund, and
24

1 e. for the year beginning July 1, 2019, and all
2 subsequent years, three and sixty-two one-hundredths
3 percent (3.62%), but in no event shall the amount
4 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 Rebuilding Oklahoma Access and Driver
9 Safety Fund created in Section 1521 of Title 69 of the
10 Oklahoma Statutes.

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

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

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

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, eighty-two one-hundredths percent (0.82%),

8 c. for the year beginning July 1, 2002, through the year
9 ending on June 30, 2015, eighty-three one-hundredths
10 percent (0.83%),

11 d. for the year beginning July 1, 2015, through the year
12 ending on June 30, 2019, eighty-three one-hundredths
13 percent (0.83%), but in no event shall the amount
14 apportioned in any fiscal year pursuant to this
15 subparagraph exceed the total amount apportioned for
16 the fiscal year ending on June 30, 2015. Any amounts
17 in excess of such limitation shall be placed to the
18 credit of the General Revenue Fund, and

19 e. for the year beginning July 1, 2019, and all
20 subsequent years, eighty-three one-hundredths percent
21 (0.83%), but in no event shall the amount apportioned
22 in any fiscal year pursuant to this subparagraph
23 exceed the total amount apportioned for the fiscal
24 year ending on June 30, 2015. Any amounts in excess

1 of such limitation shall be placed to the credit of
2 the Rebuilding Oklahoma Access and Driver Safety Fund
3 created in Section 1521 of Title 69 of the Oklahoma
4 Statutes.

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

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

12 I. 1. The following percentages of the monies referred to in
13 subsection A of this section shall be apportioned to the various
14 cities and incorporated towns as set forth in paragraph 2 of this
15 subsection:

16 a. from October 1, 2000, until June 30, 2001, three and
17 four one-hundredths percent (3.04%),

18 b. for the year beginning July 1, 2001, and ending June
19 30, 2002, three and eight one-hundredths percent
20 (3.08%),

21 c. for the year beginning July 1, 2002, through the year
22 ending on June 30, 2015, three and ten one-hundredths
23 percent (3.10%),
24

1 d. for the year beginning July 1, 2015, through the year
2 ending on June 30, 2019, three and ten one-hundredths
3 percent (3.10%), but in no event shall the amount
4 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, three and ten one-hundredths percent
11 (3.10%), but in no event shall the amount apportioned
12 in any fiscal year pursuant to this subparagraph
13 exceed the total amount apportioned for the fiscal
14 year ending on June 30, 2015. Any amounts in excess
15 of such limitation shall be placed to the credit of
16 the Rebuilding Oklahoma Access and Driver Safety Fund
17 created in Section 1521 of Title 69 of the Oklahoma
18 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 cities and incorporated towns based upon the proportion that
22 each city or incorporated town's population bears to the total
23 population of all cities and incorporated towns in the state. Such
24 funds shall be remitted to the various county treasurers for

1 allocation to the various cities and incorporated towns. All such
2 funds shall be used for the construction, maintenance, repair,
3 improvement and lighting of streets and alleys. Provided, however,
4 the governing board of any city or town may, with the approval of
5 the county excise board, transfer any surplus funds to the general
6 revenue fund of such city or town whenever an emergency requires
7 such a transfer.

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

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

14 2. For the year beginning July 1, 2001, and ending June 30,
15 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

24

1 L. 1. For the year beginning July 1, 2007, and ending June 30,
2 2008, five percent (5%) of monies referred to in subsection A of
3 this section shall be remitted to the State Treasurer to be credited
4 to the County Improvements for Roads and Bridges Fund as created in
5 Section 507 of Title 69 of the Oklahoma Statutes.

6 2. For the year beginning July 1, 2008, and ending June 30,
7 2009, ten percent (10%) of monies referred to in subsection A of
8 this section shall be remitted to the State Treasurer to be credited
9 to the County Improvements for Roads and Bridges Fund as created in
10 Section 507 of Title 69 of the Oklahoma Statutes.

11 3. For the period beginning July 1, 2009, and ending December
12 31, 2012, fifteen percent (15%) of monies referred to in subsection
13 A of this section shall be remitted to the State Treasurer to be
14 credited to the County Improvements for Roads and Bridges Fund as
15 created in Section 507 of Title 69 of the Oklahoma Statutes.

16 4. For the period beginning January 1, 2013, and ending June
17 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
18 monies referred to in subsection A of this section shall be remitted
19 to the State Treasurer to be credited to the County Improvements for
20 Roads and Bridges Fund as created in Section 507 of Title 69 of the
21 Oklahoma Statutes.

22 5. For the year beginning July 1, 2013, and ending June 30,
23 2014, eighteen percent (18%) of monies referred to in subsection A
24 of this section shall be remitted to the State Treasurer to be

1 credited to the County Improvements for Roads and Bridges Fund as
2 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

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

18 8. a. Except as provided in subparagraph b of this
19 paragraph, for the year beginning July 1, 2019, and
20 all subsequent years, twenty percent (20%) of monies
21 referred to in subsection A of this section shall be
22 remitted to the State Treasurer to be credited to the
23 County Improvements for Roads and Bridges Fund as
24 created in Section 507 of Title 69 of the Oklahoma

1 Statutes, but in no event shall the total amount
2 apportioned in any fiscal year pursuant to this
3 paragraph exceed the fiscal year limitations provided
4 in subparagraph c of this paragraph. Any amounts in
5 excess of the fiscal year limitations provided in
6 subparagraph c of this paragraph shall be placed to
7 the credit of the Rebuilding Oklahoma Access and
8 Driver Safety Fund created in Section 1521 of Title 69
9 of the Oklahoma Statutes,

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

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

23 (b) one-third (1/3) of such funds shall be
24 distributed to the various counties in the

1 proportion which the certified county road
2 miles of each county bear to the total sum
3 of county road miles in the state, and

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

13 (2) for the fiscal year beginning July 1, 2026, and
14 all subsequent fiscal years thereafter, 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
24

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 number of county
11 bridges in each county according to the ~~ODOT~~
12 Department of Transportation 2020 Bridge
13 Summary Report for County Bridges bears to
14 the total sum of county bridges in the state
15 according to such report.

16 Each county treasurer shall deposit such funds to the
17 county's county highway fund and such funds shall be used
18 for maintenance and operations. In no event shall the
19 total amount apportioned in any fiscal year pursuant to the
20 provisions of subparagraphs a and b of this paragraph
21 exceed the fiscal year limitations provided in subparagraph
22 c of this paragraph, and

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

| | | |
|----|---|--|
| 1 | (1) for fiscal years 2020 | |
| 2 | through 2022 | \$120,000,000.00, |
| 3 | (2) for fiscal year 2023 | \$125,000,000.00, |
| 4 | (3) for fiscal year 2024 | \$130,000,000.00, |
| 5 | (4) for fiscal year 2025 | \$135,000,000.00, |
| 6 | (5) for fiscal year 2026 | \$140,000,000.00, |
| 7 | (6) for fiscal year 2027 | \$145,000,000.00, |
| 8 | (7) for fiscal year 2028 and all | |
| 9 | subsequent fiscal years | |
| 10 | thereafter | \$150,000,000.00 <u>\$200,000,000.00.</u> |

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

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

21 O. Notwithstanding any other provisions of this section, for
22 the fiscal year beginning July 1, 2003, the first One Hundred
23 Thousand Dollars (\$100,000.00) of the monies collected or received
24 by the Tax Commission pursuant to the registration of motorcycles

1 and mopeds in this state shall be placed to the credit of the
2 Oklahoma Tax Commission Revolving Fund.

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

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

8

9 59-2-2838 QD 12/15/2023 3:23:50 PM

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24