

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 751

By: Woods

AS INTRODUCED

An Act relating to use tax; amending 68 O.S. 2021, Section 1403, which relates to apportionment of revenues; increasing certain apportionments for certain fiscal years; decreasing certain apportionments for 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 68 O.S. 2021, Section 1403, is amended to read as follows:

Section 1403. A. It is hereby declared to be the purpose of Section 1401 et seq. of this title to provide for the support of the functions of the state and local government of ~~Oklahoma~~ this state; and for this purpose and to this end, it is hereby expressly provided that the revenues derived hereunder, subject to the apportionment provided in subsection B of this section and to the apportionment requirements for the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund provided by Section 265 of this title, are hereby apportioned as follows:

1 1. The following amounts shall be paid by the Tax Commission to  
2 the State Treasurer and placed to the credit of the General Revenue  
3 Fund to be paid out pursuant to direct appropriation by the  
4 Legislature:

5 Fiscal Year	Amount
6 FY 2004	85.35%
7 FY 2005	85.14%
8 FY 2006	85.54%
9 FY 2007	85.04%
10 FY 2008 through FY 2022	83.61%
11 FY 2023 <del>through FY 2027</del>	83.36%
12 FY <del>2028</del> <u>2024</u> and each fiscal year thereafter	<del>83.61%</del> <u>100%</u> ;

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

16 a. for FY 2020, ten and forty-six one-hundredths percent  
17 (10.46%),

18 b. for FY 2021:

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

22 (2) for the month beginning September 1, 2020,  
23 through the month ending June 30, 2021, eleven  
24

1 and ninety-six one-hundredths percent (11.96%),

2 and

3 c. for FY 2022 and each fiscal year thereafter, ten and  
4 forty-six one-hundredths percent (10.46%);

5 3. The following amounts shall be paid to the State Treasurer  
6 to be placed to the credit of the Teachers' Retirement System  
7 Dedicated Revenue Revolving Fund:

8 Fiscal Year	Amount
9 FY 2003 and FY 2004	3.54%
10 FY 2005	3.75%
11 FY 2006	4.0%
12 FY 2007	4.5%
13 FY 2008 through FY 2020	5.0%
14 FY 2021:	
15 a. for the month beginning July 16 1, 2020, through the month 17 ending August 31, 2020	5.0%
18 b. for the month beginning 19 September 1, 2020, through 20 the month ending June 30, 21 2021	3.5%
22 FY 2022	5.0%
23 <del>FY 2023 through FY 2027</del>	5.25%
24 <del>FY 2028 and each fiscal year thereafter</del>	5.0%;

1 4. a. ~~except~~ Except as otherwise provided in subparagraph b  
2 of this paragraph, for the fiscal year beginning July  
3 1, 2015, ~~and for each fiscal year thereafter~~ through  
4 fiscal year 2023, eighty-seven one-hundredths percent  
5 (0.87%) shall be paid to the State Treasurer to be  
6 further apportioned as follows:

7 (1) thirty-six percent (36%) shall be placed to the  
8 credit of the Oklahoma Tourism Promotion  
9 Revolving Fund, but in no event shall such  
10 apportionment exceed the total amount apportioned  
11 pursuant to this division for the fiscal year  
12 ending on June 30, 2015, and

13 (2) sixty-four percent (64%) shall be placed to the  
14 credit of the Oklahoma Tourism Capital  
15 Improvement Revolving Fund, but in no event shall  
16 such apportionment exceed the total amount  
17 apportioned pursuant to this division for the  
18 fiscal year ending on June 30, 2015, and

19 b. any amounts which exceed the limitations of  
20 subparagraph a of this paragraph shall be placed to  
21 the credit of the General Revenue Fund; and

22 5. For the fiscal year beginning July 1, 2015, ~~and for each~~  
23 ~~fiscal year thereafter~~ through fiscal year 2023, six one-hundredths  
24 percent (0.06%) shall be placed to the credit of the Oklahoma

1 Historical Society Capital Improvement and Operations Revolving  
2 Fund, but in no event shall such apportionment exceed the total  
3 amount apportioned pursuant to this paragraph for the fiscal year  
4 ending on June 30, 2015. Any amounts which exceed the limitations  
5 of this paragraph shall be placed to the credit of the General  
6 Revenue Fund.

7 B. Prior to the apportionments otherwise provided in this  
8 section, there shall be apportioned to the Education Reform  
9 Revolving Fund of the State Department of Education the following  
10 amounts in the following state fiscal years:

- 11 FY 2019 \$19,600,000.00; and
- 12 FY 2020 and each year thereafter \$20,500,000.00.

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

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

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