

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 2758

By: Caldwell (Trey)

COMMITTEE SUBSTITUTE

[transportation - financing - Fund - provisions -
allocations - methodologies - ratio - apportionment
- taxes - codification - effective date -
emergency]

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 508 of Title 69, unless there is
created a duplication in numbering, reads as follows:

A. There is hereby created in the State Treasury a revolving
fund to be known as the "Preserving and Advancing County
Transportation Fund" (PACT Fund). The fund shall be a continuing
fund, not subject to fiscal year limitations, and shall consist of
all monies directed for deposit to the fund by law including, but
not limited to, apportionments made pursuant to paragraph 10 of
subsection B of Section 1004 of Title 68 of the Oklahoma Statutes.

1 All monies accruing to the credit of said fund are hereby
2 appropriated and may be allocated, budgeted, and expended pursuant
3 to subsection B of this section. Expenditures from said fund shall
4 be made upon warrants issued by the State Treasurer against claims
5 filed as prescribed by law with the Director of the Office of
6 Management and Enterprise Services for approval and payment.

7 B. 1. Two-thirds (2/3) of the monies deposited to the credit
8 of the PACT Fund shall be allocated as follows:

9 a. to the various counties in a manner that increases a
10 county's per county mile highway construction and
11 maintenance ratio to a target ratio of Four Thousand
12 Dollars (\$4,000.00) per county road mile, prioritizing
13 counties with the lowest such ratio, until all of the
14 various counties reach such target ratio, and

15 b. any remaining amounts as follows:

16 (1) fifty percent (50%) shall be allocated to the
17 various counties in the proportion which the
18 certified county road miles of each county bears
19 to the sum of county road miles in the state, and

20 (2) fifty percent (50%) shall be allocated to the
21 various counties in the proportion which the
22 number of county bridges in each county according
23 to the most recent ODOT Bridge Summary Report for
24 County Bridges bears to the total sum of county

bridges in the state according to such report,
and

2. One-third (1/3) of the monies deposited to the credit of the PACT Fund shall be allocated to the various counties in the proportion which the number of county bridges in each county according to the most recent ODOT Bridge Summary Report for County Bridges bears to the total sum of county bridges in the state according to such report.

Each county treasurer shall deposit such funds to the county's county highway fund and such funds shall be used for constructing and maintaining the county highway system.

SECTION 2. AMENDATORY 68 O.S. 2021, Section 1004, as amended by Section 1, Chapter 111, O.S.L. 2022 (68 O.S. Supp. 2024, Section 1004), is amended to read as follows:

Section 1004. A. As used in this section:

1. "Moving five-year average amount for gas" means, for purposes of the apportionments prescribed by this section, the amount of gross production tax on natural gas collected for each of the five (5) complete fiscal years, as computed by the State Board of Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma Statutes; and

2. "Moving five-year average amount for oil" means, for purposes of the apportionments prescribed by this section, the amount of gross production tax on oil collected for each of the five

1 (5) complete fiscal years, as computed by the State Board of
2 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma
3 Statutes.

4 B. Beginning July 1, 2017, the gross production tax provided
5 for in Section 1001 of this title is hereby levied and shall be
6 collected and apportioned as follows:

7 1. For all monies collected from the tax levied on asphalt or
8 ores bearing uranium, lead, zinc, jack, gold, silver or copper:

9 a. eighty-five and seventy-two one-hundredths percent

10 (85.72%) shall be paid to the State Treasurer of the

11 state to be placed in the General Revenue Fund of the

12 state and used for the general expense of state

13 government, to be paid out pursuant to direct

14 appropriation by the Legislature,

15 b. seven and fourteen one-hundredths percent (7.14%) of

16 the sum collected from natural gas and/or casinghead

17 gas or asphalt or ores bearing uranium, lead, zinc,

18 jack, gold, silver or copper shall be paid to the

19 various county treasurers to be credited to the County

20 Highway Fund as follows: Each county shall receive a

21 proportionate share of the funds available based upon

22 the proportion of the total value of production from

23 such county in the corresponding month of the

24 preceding year, and

1 c. seven and fourteen one-hundredths percent (7.14%)
2 shall be allocated to each county as provided for in
3 subparagraph b of this paragraph and shall be
4 apportioned, on an average daily attendance per capita
5 distribution basis, as certified by the State
6 Superintendent of Public Instruction to the school
7 districts of the county where such pupils attend
8 school regardless of residence of such pupil, provided
9 the school district makes an ad valorem tax levy of
10 fifteen (15) mills for the current year and maintains
11 twelve (12) years of instruction;

12 2. For all monies collected from the tax levied on natural gas
13 and/or casinghead gas at a tax rate of seven percent (7%) pursuant
14 to the provisions of subsection B of Section 1001 of this title:

15 a. after the total revenue apportioned to the General
16 Revenue Fund as prescribed by subparagraph b of this
17 paragraph equals the moving five-year average amount
18 for gas as defined by paragraph 1 of subsection A of
19 this section, there shall be apportioned from the
20 gross production tax levy imposed pursuant to Section
21 1001 of this title on natural gas and/or casinghead
22 gas to the Revenue Stabilization Fund created by
23 Section 34.102 of Title 62 of the Oklahoma Statutes,
24 the amount of revenue, if any, which exceeds the

1 moving five-year average amount for gas as defined
2 pursuant to paragraph 1 of subsection A of this
3 section,

4 b. until the apportionment to the General Revenue Fund
5 equals the moving five-year average amount for gas as
6 prescribed by paragraph 1 of subsection A of this
7 section, eighty-five and seventy-two one-hundredths
8 percent (85.72%) shall be paid to the State Treasurer
9 of the state to be placed in the General Revenue Fund
10 of the state and used for the general expense of state
11 government, to be paid out pursuant to direct
12 appropriation by the Legislature,

13 c. before any other apportionment of revenue has been
14 made pursuant to this paragraph, seven and fourteen
15 one-hundredths percent (7.14%) of the sum collected
16 from natural gas and/or casinghead gas shall be paid
17 to the various county treasurers to be credited to the
18 County Highway Fund as follows: Each county shall
19 receive a proportionate share of the funds available
20 based upon the proportion of the total value of
21 production from such county in the corresponding month
22 of the preceding year, and

23 d. before any other apportionment of revenue has been
24 made pursuant to this paragraph, seven and fourteen

one-hundredths percent (7.14%) shall be allocated to each county as provided for in subparagraph c of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

3. For all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of four percent (4%) pursuant to the provisions of subsection B of Section 1001 of this title:

a. after the total revenue apportioned to the General Revenue Fund as prescribed by subparagraph b of this paragraph equals the moving five-year average amount for gas as defined by paragraph 1 of subsection A of this section, there shall be apportioned from the gross production tax levy imposed pursuant to Section 1001 of this title on natural gas and/or casinghead gas to the Revenue Stabilization Fund created pursuant to Section 34.102 of Title 62 of the Oklahoma Statutes, the amount of revenue, if any, which exceeds

1 the moving five-year average amount for gas as defined
2 pursuant to paragraph 1 of subsection A of this
3 section,

4 b. until the apportionment to the General Revenue Fund
5 equals the moving five-year average amount for gas as
6 prescribed by paragraph 1 of subsection A of this
7 section, seventy-five percent (75%) shall be paid to
8 the State Treasurer of the state to be placed in the
9 General Revenue Fund of the state and used for the
10 general expense of state government, to be paid out
11 pursuant to direct appropriation by the Legislature,

12 c. before any other apportionment of revenue has been
13 made pursuant to this paragraph, twelve and one-half
14 percent (12.5%) of the sum collected from natural gas
15 and/or casinghead gas shall be paid to the various
16 county treasurers to be credited to the County Highway
17 Fund as follows: Each county shall receive a
18 proportionate share of the funds available based upon
19 the proportion of the total value of production from
20 such county in the corresponding month of the
21 preceding year, and

22 d. before any other apportionment of revenue has been
23 made pursuant to this paragraph, twelve and one-half
24 percent (12.5%) shall be allocated to each county as

provided for in subparagraph c of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

4. For all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of one percent (1%) pursuant to the provisions of subsection B of Section 1001 of this title:

- a. fifty percent (50%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and
- b. fifty percent (50%) shall be allocated to each county as provided for in subparagraph a of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified

1 by the State Superintendent of Public Instruction to
2 the school districts of the county where such pupils
3 attend school regardless of residence of such pupil,
4 provided the school district makes an ad valorem tax
5 levy of fifteen (15) mills for the current year and
6 maintains twelve (12) years of instruction;

7 5. For all monies collected from the tax levied on natural gas
8 and/or casinghead gas at a tax rate of two percent (2%) pursuant to
9 the provisions of paragraph 3 of subsection B of Section 1001 of
10 this title:

- 11 a. after the total revenue apportioned to the General
12 Revenue Fund as prescribed by subparagraph b of this
13 paragraph equals the moving five-year average amount
14 for gas as defined by paragraph 1 of subsection A of
15 this section, there shall be apportioned from the
16 gross production tax levy imposed pursuant to Section
17 1001 of this title on gas to the Revenue Stabilization
18 Fund created by Section 34.102 of Title 62 of the
19 Oklahoma Statutes, the amount of revenue, if any,
20 which exceeds the moving five-year average amount for
21 natural gas and/or casinghead gas as defined pursuant
22 to paragraph 1 of subsection A of this section,
- 23 b. until the apportionment to the General Revenue Fund
24 equals the moving five-year average amount for gas as

1 prescribed by paragraph 1 of subsection A of this
2 section, fifty percent (50%) shall be paid to the
3 State Treasurer to be placed in the General Revenue
4 Fund of the state and used for the general expense of
5 state government, to be paid out pursuant to direct
6 appropriation by the Legislature,

7 c. before any other apportionment of revenue has been
8 made pursuant to this paragraph, twenty-five percent
9 (25%) of the sum collected from natural gas and/or
10 casinghead gas shall be paid to the various county
11 treasurers to be credited to the County Highway Fund
12 as follows: Each county shall receive a proportionate
13 share of the funds available based upon the proportion
14 of the total value of production from such county in
15 the corresponding month of the preceding year, and

16 d. before any other apportionment of revenue has been
17 made pursuant to this paragraph, twenty-five percent
18 (25%) shall be allocated to each county as provided
19 for in subparagraph c of this paragraph and shall be
20 apportioned on an average daily attendance per capita
21 distribution basis, as certified by the State
22 Superintendent of Public Instruction, to the school
23 districts of the county where such pupils attend
24 school regardless of residence of such pupil, provided

1 the school district makes an ad valorem tax levy of
2 fifteen (15) mills for the current year and maintains
3 twelve (12) years of instruction;

4 6. For all monies collected from the tax levied on oil at a tax
5 rate of seven percent (7%) pursuant to the provisions of subsection
6 B of Section 1001 of this title:

7 a. there shall be apportioned from the gross production
8 tax levy imposed pursuant to Section 1001 of this
9 title on oil to the Revenue Stabilization Fund created
10 by Section 34.102 of Title 62 of the Oklahoma
11 Statutes, after the applicable maximum amount
12 prescribed by subsection C of this section has been
13 deposited to the funds therein specified, the amount
14 of revenue, if any, which would otherwise be
15 apportioned to the General Revenue Fund and which
16 exceeds the moving five-year average amount for oil as
17 defined pursuant to paragraph 2 of subsection A of
18 this section,

19 b. before any other apportionment of revenue has been
20 made pursuant to this paragraph, twenty-five and
21 seventy-two one-hundredths percent (25.72%) shall be
22 paid to the State Treasurer to be placed in the Common
23 Education Technology Revolving Fund created in Section
24 34.90 of Title 62 of the Oklahoma Statutes,

- c. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Higher Education Capital Revolving Fund created in Section 34.91 of Title 62 of the Oklahoma Statutes,
- d. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Oklahoma Student Aid Revolving Fund created in Section 34.92 of Title 62 of the Oklahoma Statutes,
- e. before any other apportionment of revenue has been made pursuant to this paragraph, three and seven hundred forty-five one-thousandths percent (3.745%) shall be distributed to the various counties of the state for deposit into the County Bridge and Road Improvement Fund of each county based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes to be used for the purposes set forth in the County Bridge and Road Improvement Act. The formula shall be similar to the

1 formula currently used for the distribution of monies
2 in the County Bridge Program funds, but shall also
3 take into consideration the effect of the terrain and
4 traffic volume as related to county road improvement
5 and maintenance costs,

6 f. before any other apportionment of revenue has been
7 made pursuant to this paragraph, four and twenty-eight
8 one-hundredths percent (4.28%) shall be paid to the
9 State Treasurer to be apportioned to:

10 (1) the following sources and in the following
11 amounts through the fiscal year ending June 30,
12 2027:

13 (a) thirty-three and one-third percent (33 1/3%)
14 to the Oklahoma Tourism and Recreation
15 Department Capital Expenditure Revolving
16 Fund created pursuant to Section 2254.1 of
17 Title 74 of the Oklahoma Statutes,

18 (b) thirty-three and one-third percent (33 1/3%)
19 to the Oklahoma Conservation Commission
20 Infrastructure Revolving Fund created
21 pursuant to Section 3-2-110 of Title 27A of
22 the Oklahoma Statutes, and

23 (c) thirty-three and one-third percent (33 1/3%)
24 to the Community Water Infrastructure

1 Development Revolving Fund created pursuant
2 to Section 1085.7A of Title 82 of the
3 Oklahoma Statutes, and

4 (2) the Oklahoma Water Resources Board Rural Economic
5 Action Plan Water Projects Fund for the fiscal
6 year beginning July 1, 2027, and for each fiscal
7 year thereafter,

8 g. before any other apportionment of revenue has been
9 made pursuant to this paragraph, seven and fourteen
10 one-hundredths percent (7.14%) of the sum collected
11 from oil shall be paid to the various county
12 treasurers, to be credited to the County Highway Fund
13 as follows: Each county shall receive a proportionate
14 share of the funds available based upon the proportion
15 of the total value of production from such county in
16 the corresponding month of the preceding year,

17 h. before any other apportionment of revenue has been
18 made pursuant to this paragraph, seven and fourteen
19 one-hundredths percent (7.14%) shall be allocated to
20 each county as provided in subparagraph g of this
21 paragraph and shall be apportioned, on an average
22 daily attendance per capita distribution basis, as
23 certified by the State Superintendent of Public
24 Instruction, to the school districts of the county

1 where such pupils attend school regardless of
2 residence of such pupil, provided the school district
3 makes an ad valorem tax levy of fifteen (15) mills for
4 the current year and maintains twelve (12) years of
5 instruction, and

- 6 i. before any other apportionment of revenue has been
7 made pursuant to this paragraph, five hundred thirty-
8 five one-thousandths percent (0.535%) of the levy
9 shall be transmitted by the Oklahoma Tax Commission to
10 the Statewide Circuit Engineering District Revolving
11 Fund as created in Section 687.2 of Title 69 of the
12 Oklahoma Statutes;

13 7. For all monies collected from the tax levied on oil at a tax
14 rate of four percent (4%) pursuant to the provisions of subsection B
15 of Section 1001 of this title:

- 16 a. there shall be apportioned from the gross production
17 tax levy imposed pursuant to Section 1001 of this
18 title on oil to the Revenue Stabilization Fund created
19 by Section 34.102 of Title 62 of the Oklahoma
20 Statutes, after the applicable maximum amount
21 prescribed by subsection C of this section has been
22 deposited to the funds therein specified, the amount
23 of revenue, if any, which would otherwise be
24 apportioned to the General Revenue Fund and which

1 exceeds the moving five-year average amount for oil as
2 defined pursuant to paragraph 2 of subsection A of
3 this section,

4 b. before any other apportionment of revenue has been
5 made pursuant to this paragraph, twenty-two and one-
6 half percent (22.5%) shall be paid to the State
7 Treasurer to be placed in the Common Education
8 Technology Revolving Fund created in Section 34.90 of
9 Title 62 of the Oklahoma Statutes,

10 c. before any other apportionment of revenue has been
11 made pursuant to this paragraph, twenty-two and one-
12 half percent (22.5%) shall be paid to the State
13 Treasurer to be placed in the Higher Education Capital
14 Revolving Fund created in Section 34.91 of Title 62 of
15 the Oklahoma Statutes,

16 d. before any other apportionment of revenue has been
17 made pursuant to this paragraph, twenty-two and one-
18 half percent (22.5%) shall be paid to the State
19 Treasurer to be placed in the Oklahoma Student Aid
20 Revolving Fund created in Section 34.92 of Title 62 of
21 the Oklahoma Statutes,

22 e. before any other apportionment of revenue has been
23 made pursuant to this paragraph, three and twenty-
24 eight one-hundredths percent (3.28%) shall be

1 distributed to the various counties of the state for
2 deposit into the County Bridge and Road Improvement
3 Fund of each county based on a formula developed by
4 the Department of Transportation and approved by the
5 Department of Transportation County Advisory Board
6 created pursuant to Section 302.1 of Title 69 of the
7 Oklahoma Statutes to be used for the purposes set
8 forth in the County Bridge and Road Improvement Act.
9 The formula shall be similar to the formula currently
10 used for the distribution of monies in the County
11 Bridge Program funds, but shall also take into
12 consideration the effect of the terrain and traffic
13 volume as related to county road improvement and
14 maintenance costs,

15 f. before any other apportionment of revenue has been
16 made pursuant to this paragraph, three and seventy-
17 five one-hundredths percent (3.75%) shall be paid to
18 the State Treasurer to be apportioned to:

19 (1) the following sources and in the following
20 amounts through the fiscal year ending June 30,
21 2027:

22 (a) thirty-three and one-third percent (33 1/3%)
23 to the Oklahoma Tourism and Recreation
24 Department Capital Expenditure Revolving

Fund created pursuant to Section 2254.1 of
Title 74 of the Oklahoma Statutes,

(b) thirty-three and one-third percent (33 1/3%)
to the Oklahoma Conservation Commission
Infrastructure Revolving Fund created
pursuant to Section 3-2-110 of Title 27A of
the Oklahoma Statutes, and

(c) thirty-three and one-third percent (33 1/3%)
to the Community Water Infrastructure
Development Revolving Fund created pursuant
to Section 1085.7A of Title 82 of the
Oklahoma Statutes, and

(2) the Oklahoma Water Resources Board Rural Economic
Action Plan Water Projects Fund for the fiscal
year beginning July 1, 2027, and for each fiscal
year thereafter,

g. before any other apportionment of revenue has been
made pursuant to this paragraph, twelve and one-half
percent (12.5%) of the sum collected from oil shall be
paid to the various county treasurers, to be credited
to the County Highway Fund as follows: Each county
shall receive a proportionate share of the funds
available based upon the proportion of the total value

1 of production from such county in the corresponding
2 month of the preceding year,

3 h. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twelve and one-half
5 percent (12.5%) shall be allocated to each county as
6 provided in subparagraph g of this paragraph and shall
7 be apportioned on an average daily attendance per
8 capita distribution basis, as certified by the State
9 Superintendent of Public Instruction, to the school
10 districts of the county where such pupils attend
11 school regardless of residence of such pupil, provided
12 the school district makes an ad valorem tax levy of
13 fifteen (15) mills for the current year and maintains
14 twelve (12) years of instruction, and

15 i. before any other apportionment of revenue has been
16 made pursuant to this paragraph, forty-seven one-
17 hundredths percent (0.47%) of the levy shall be
18 transmitted by the Tax Commission to the Statewide
19 Circuit Engineering District Revolving Fund as created
20 in Section 687.2 of Title 69 of the Oklahoma Statutes;

21 8. For all monies collected from the tax levied on oil at a tax
22 rate of one percent (1%) pursuant to the provisions of subsection B
23 of Section 1001 of this title:
24

1 a. fifty percent (50%) of the sum collected shall be paid
2 to the various county treasurers, to be credited to
3 the County Highway Fund as follows: Each county shall
4 receive a proportionate share of the funds available
5 based upon the proportion of the total value of
6 production from such county in the corresponding month
7 of the preceding year, and

8 b. fifty percent (50%) shall be allocated to each county
9 as provided for in subparagraph a of this paragraph
10 and shall be apportioned on an average daily
11 attendance per capita distribution basis, as certified
12 by the State Superintendent of Public Instruction, to
13 the school districts of the county where such pupils
14 attend school regardless of residence of such pupil,
15 provided the school district makes an ad valorem tax
16 levy of fifteen (15) mills for the current year and
17 maintains twelve (12) years of instruction;

18 9. For all monies collected from the tax levied on oil at a tax
19 rate of two percent (2%) pursuant to the provisions of paragraph 3
20 of subsection B of Section 1001 of this title:

21 a. there shall be apportioned from the gross production
22 tax levy imposed pursuant to Section 1001 of this
23 title on oil to the Revenue Stabilization Fund created
24 by Section 34.102 of Title 62 of the Oklahoma

1 Statutes, the amount of revenue, if any, which exceeds
2 the moving five-year average amount for oil as defined
3 pursuant to paragraph 2 of subsection A of this
4 section,

5 b. until the apportionment to the General Revenue Fund
6 equals the moving five-year average amount for oil as
7 prescribed by paragraph 2 of subsection A of this
8 section, fifty percent (50%) shall be paid to the
9 State Treasurer to be placed in the General Revenue
10 Fund of the state and used for the general expense of
11 state government, to be paid out pursuant to direct
12 appropriation by the Legislature,

13 c. before any other apportionment of revenue has been
14 made pursuant to this paragraph, twenty-five percent
15 (25%) of the sum collected from oil shall be paid to
16 the various county treasurers, to be credited to the
17 County Highway Fund as follows: Each county shall
18 receive a proportionate share of the funds available
19 based upon the proportion of the total value of
20 production from such county in the corresponding month
21 of the preceding year, and

22 d. before any other apportionment of revenue has been
23 made pursuant to this paragraph, twenty-five percent
24 (25%) shall be allocated to each county as provided in

1 subparagraph c of this paragraph and shall be
2 apportioned on an average daily attendance per capita
3 distribution basis, as certified by the State
4 Superintendent of Public Instruction, to the school
5 districts of the county where such pupils attend
6 school regardless of residence of such pupil, provided
7 the school district makes an ad valorem tax levy of
8 fifteen (15) mills for the current year and maintains
9 twelve (12) years of instruction;

10 10. On or after June 28, 2018, the gross production tax levied
11 on natural gas or casinghead gas at the rate of five percent (5%)
12 provided for in paragraph 3 of subsection B of Section 1001 of this
13 title shall be apportioned as follows:

14 a. after the total revenue apportioned to the General
15 Revenue Fund as prescribed by subparagraph b of this
16 paragraph equals the moving five-year average amount
17 for gas as defined by paragraph 1 of subsection A of
18 this section, there shall be apportioned from the
19 gross production tax levy imposed pursuant to Section
20 1001 of this title on natural gas and/or casinghead
21 gas to the Revenue Stabilization Fund created pursuant
22 to Section 34.102 of Title 62 of the Oklahoma
23 Statutes, the amount of revenue, if any, which exceeds
24 the moving five-year average amount for gas as defined

1 pursuant to paragraph 1 of subsection A of this
2 section,

3 b. until the apportionment to the General Revenue Fund
4 equals the moving five-year average amount for gas as
5 prescribed by paragraph 1 of subsection A of this
6 section, ~~eighty percent (80%)~~ sixty percent (60%)
7 shall be paid to the State Treasurer of the state to
8 be placed in the General Revenue Fund of the state and
9 used for the general expense of state government, to
10 be paid out pursuant to direct appropriation by the
11 Legislature,

12 c. before any other apportionment of revenue has been
13 made pursuant to this paragraph, ten percent (10%) of
14 the sum collected from natural gas and/or casinghead
15 gas shall be paid to the various county treasurers to
16 be credited to the County Highway Fund as follows:
17 Each county shall receive a proportionate share of the
18 funds available based upon the proportion of the total
19 value of production from such county in the
20 corresponding month of the preceding year, ~~and~~

21 d. before any other apportionment of revenue has been
22 made pursuant to this paragraph, ten percent (10%)
23 shall be allocated to each county as provided for in
24 subparagraph c of this paragraph and shall be

1 apportioned, on an average daily attendance per capita
2 distribution basis, as certified by the State
3 Superintendent of Public Instruction to the school
4 districts of the county where such pupils attend
5 school regardless of residence of such pupil, provided
6 the school district makes an ad valorem tax levy of
7 fifteen (15) mills for the current year and maintains
8 twelve (12) years of instruction, and

9 e. before any other apportionment of revenue has been
10 made pursuant to this paragraph, twenty percent (20%)
11 shall be remitted to the State Treasurer to be
12 credited to the Preserving and Advancing County
13 Transportation Fund created in Section 1 of this act,
14 but in no event shall the total amount apportioned in
15 any fiscal year pursuant to this subparagraph exceed
16 Seventy-five Million Dollars (\$75,000,000.00). Any
17 amounts in excess of Seventy-five Million Dollars
18 (\$75,000,000.00) shall be placed in the General
19 Revenue Fund of the state and used for the general
20 expense of state government, to be paid out pursuant
21 to direct appropriation by the Legislature; and

22 11. On or after June 28, 2018, the gross production tax on oil
23 levied at the rate of five percent (5%) provided for in paragraph 3
24

1 of subsection B of Section 1001 of this title shall be apportioned
2 as follows:

3 a. there shall be apportioned from the gross production
4 tax levy imposed pursuant to Section 1001 of this
5 title on oil to the Revenue Stabilization Fund created
6 by Section 34.102 of Title 62 of the Oklahoma
7 Statutes, after the applicable maximum amount
8 prescribed by subsection C of this section has been
9 deposited to the funds therein specified, the amount
10 of revenue, if any, which would otherwise be
11 apportioned to the General Revenue Fund and which
12 exceeds the moving five-year average amount for oil as
13 defined pursuant to paragraph 2 of subsection A of
14 this section,

15 b. before any other apportionment of revenue has been
16 made pursuant to this paragraph, twenty-three and
17 seventy-five one-hundredths percent (23.75%) shall be
18 paid to the State Treasurer to be placed in the Common
19 Education Technology Revolving Fund created in Section
20 34.90 of Title 62 of the Oklahoma Statutes,

21 c. before any other apportionment of revenue has been
22 made pursuant to this paragraph, twenty-three and
23 seventy-five one-hundredths percent (23.75%) shall be
24 paid to the State Treasurer to be placed in the Higher

1 Education Capital Revolving Fund created in Section
2 34.91 of Title 62 of the Oklahoma Statutes,

3 d. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twenty-three and
5 seventy-five one-hundredths percent (23.75%) shall be
6 paid to the State Treasurer to be placed in the
7 Oklahoma Student Aid Revolving Fund created in Section
8 34.92 of Title 62 of the Oklahoma Statutes,

9 e. before any other apportionment of revenue has been
10 made pursuant to this paragraph, three and twenty-
11 eight one-hundredths percent (3.28%) shall be
12 distributed to the various counties of the state for
13 deposit into the County Bridge and Road Improvement
14 Fund of each county based on a formula developed by
15 the Department of Transportation and approved by the
16 Department of Transportation County Advisory Board
17 created pursuant to Section 302.1 of Title 69 of the
18 Oklahoma Statutes to be used for the purposes set
19 forth in the County Bridge and Road Improvement Act.
20 The formula shall be similar to the formula currently
21 used for the distribution of monies in the County
22 Bridge Program funds, but shall also take into
23 consideration the effect of the terrain and traffic
24

1 volume as related to county road improvement and
2 maintenance costs,

3 f. before any other apportionment of revenue has been
4 made pursuant to this paragraph, five percent (5%)
5 shall be paid to the State Treasurer to be apportioned
6 to:

7 (1) the following sources and in the following
8 amounts through the fiscal year ending June 30,
9 2027:

10 (a) thirty-three and one-third percent (33 1/3%)
11 to the Oklahoma Tourism and Recreation
12 Department Capital Expenditure Revolving
13 Fund created pursuant to Section 2254.1 of
14 Title 74 of the Oklahoma Statutes,

15 (b) thirty-three and one-third percent (33 1/3%)
16 to the Oklahoma Conservation Commission
17 Infrastructure Revolving Fund created
18 pursuant to Section 3-2-110 of Title 27A of
19 the Oklahoma Statutes, and

20 (c) thirty-three and one-third percent (33 1/3%)
21 to the Community Water Infrastructure
22 Development Revolving Fund created pursuant
23 to Section 1085.7A of Title 82 of the
24 Oklahoma Statutes, and

1 (2) the Oklahoma Water Resources Board Rural Economic
2 Action Plan Water Projects Fund for the fiscal
3 year beginning July 1, 2027, and for each fiscal
4 year thereafter,

5 g. before any other apportionment of revenue has been
6 made pursuant to this paragraph, ten percent (10%) of
7 the sum collected from oil shall be paid to the
8 various county treasurers, to be credited to the
9 County Highway Fund as follows: Each county shall
10 receive a proportionate share of the funds available
11 based upon the proportion of the total value of
12 production from such county in the corresponding month
13 of the preceding year,

14 h. before any other apportionment of revenue has been
15 made pursuant to this paragraph, ten percent (10%)
16 shall be allocated to each county as provided in
17 subparagraph g of this paragraph and shall be
18 apportioned on an average daily attendance per capita
19 distribution basis, as certified by the State
20 Superintendent of Public Instruction, to the school
21 districts of the county where such pupils attend
22 school regardless of residence of such pupil, provided
23 the school district makes an ad valorem tax levy of
24

1 fifteen (15) mills for the current year and maintains
2 twelve (12) years of instruction, and

- 3 i. before any other apportionment of revenue has been
4 made pursuant to this paragraph, forty-seven one-
5 hundredths percent (0.47%) of the levy shall be
6 transmitted by the Tax Commission to the Statewide
7 Circuit Engineering District Revolving Fund as created
8 in Section 687.2 of Title 69 of the Oklahoma Statutes.

9 C. Provided, notwithstanding any other provision of this
10 section, the total amounts deposited to the Common Education
11 Technology Revolving Fund, the Higher Education Capital Revolving
12 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic
13 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation
14 Department Capital Expenditure Revolving Fund, the Oklahoma
15 Conservation Commission Infrastructure Revolving Fund and the
16 Community Water Infrastructure Development Revolving Fund pursuant
17 to paragraphs 6, 7 and 11 of subsection B of this section shall not
18 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any
19 fiscal year. Except as otherwise provided in this subsection, all
20 sums in excess of One Hundred Fifty Million Dollars
21 (\$150,000,000.00) in any fiscal year which would otherwise be
22 deposited in such funds shall be apportioned by the Oklahoma Tax
23 Commission to the General Revenue Fund of the state.

24 SECTION 3. This act shall become effective July 1, 2025.

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

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6 60-1-13234 JM 03/06/25

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