

## FLOOR AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB258 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Nicole Miller

\_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

STATE OF OKLAHOMA  
1st Session of the 60th Legislature (2025)

FLOOR SUBSTITUTE  
FOR ENGROSSED

SENATE BILL NO. 258

By: Haste of the Senate

and

Miller of the House

FLOOR SUBSTITUTE

An Act relating to transportation financing; creating the Preserving and Advancing County Transportation Fund; establishing fund nature; providing revolving fund provisions; authorizing and limiting certain allocations, budgeting, and expenditure of funds; providing funds be distributed in certain proportions utilizing certain methodologies; establishing certain target ratio; requiring certain practice for depositing of funds; providing for certain use; amending 68 O.S. 2021, Section 1004, as amended by Section 1, Chapter 111, O.S.L. 2022 (68 O.S. Supp. 2024, Section 1004), which relates to the apportionment of gross production taxes; modifying certain apportionment; creating apportionment to Preserving and Advancing County Transportation Fund; limiting apportionment; providing for codification; providing an effective date; and declaring an 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:

1       A. There is hereby created in the State Treasury a revolving  
2 fund to be known as the "Preserving and Advancing County  
3 Transportation Fund" (PACT Fund). The fund shall be a continuing  
4 fund, not subject to fiscal year limitations, and shall consist of  
5 all monies directed for deposit to the fund by law including, but  
6 not limited to, apportionments made pursuant to paragraph 10 of  
7 subsection B of Section 1004 of Title 68 of the Oklahoma Statutes.  
8 All monies accruing to the credit of said fund are hereby  
9 appropriated and may be allocated, budgeted, and expended pursuant  
10 to subsection B of this section. Expenditures from said fund shall  
11 be made upon warrants issued by the State Treasurer against claims  
12 filed as prescribed by law with the Director of the Office of  
13 Management and Enterprise Services for approval and payment.

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

- 16           a. to the various counties in a manner that increases a  
17               county's per county mile highway construction and  
18               maintenance ratio to a target ratio of Four Thousand  
19               Dollars (\$4,000.00) per county road mile, prioritizing  
20               counties with the lowest such ratio, until all of the  
21               various counties reach such target ratio, and
- 22           b. any remaining amounts as follows:
  - 23               (1) fifty percent (50%) shall be allocated to the
  - 24               various counties in the proportion which the

1 certified county road miles of each county bears  
2 to the sum of county road miles in the state, and  
3 (2) fifty percent (50%) shall be allocated to the  
4 various counties in the proportion which the  
5 number of county bridges in each county according  
6 to the most recent ODOT Bridge Summary Report for  
7 County Bridges bears to the total sum of county  
8 bridges in the state according to such report,  
9 and

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

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

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

22 Section 1004. A. As used in this section:

23 1. "Moving five-year average amount for gas" means, for  
24 purposes of the apportionments prescribed by this section, the

1 amount of gross production tax on natural gas collected for each of  
2 the five (5) complete fiscal years, as computed by the State Board  
3 of Equalization pursuant to Section 34.103 of Title 62 of the  
4 Oklahoma Statutes; and

5 2. "Moving five-year average amount for oil" means, for  
6 purposes of the apportionments prescribed by this section, the  
7 amount of gross production tax on oil collected for each of the five  
8 (5) complete fiscal years, as computed by the State Board of  
9 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma  
10 Statutes.

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

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

16 a. eighty-five and seventy-two one-hundredths percent  
17 (85.72%) shall be paid to the State Treasurer of the  
18 state to be placed in the General Revenue Fund of the  
19 state and used for the general expense of state  
20 government, to be paid out pursuant to direct  
21 appropriation by the Legislature,

22 b. seven and fourteen one-hundredths percent (7.14%) of  
23 the sum collected from natural gas and/or casinghead  
24 gas or asphalt or ores bearing uranium, lead, zinc,

1 jack, gold, silver or copper shall be paid to the  
2 various county treasurers to be credited to the County  
3 Highway Fund as follows: Each county shall receive a  
4 proportionate share of the funds available based upon  
5 the proportion of the total value of production from  
6 such county in the corresponding month of the  
7 preceding year, and

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

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

22 a. after the total revenue apportioned to the General  
23 Revenue Fund as prescribed by subparagraph b of this  
24 paragraph equals the moving five-year average amount

1 for gas as defined by paragraph 1 of subsection A of  
2 this section, there shall be apportioned from the  
3 gross production tax levy imposed pursuant to Section  
4 1001 of this title on natural gas and/or casinghead  
5 gas to the Revenue Stabilization Fund created by  
6 Section 34.102 of Title 62 of the Oklahoma Statutes,  
7 the amount of revenue, if any, which exceeds the  
8 moving five-year average amount for gas as defined  
9 pursuant to paragraph 1 of subsection A of this  
10 section,

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

20 c. before any other apportionment of revenue has been  
21 made pursuant to this paragraph, seven and fourteen  
22 one-hundredths percent (7.14%) of the sum collected  
23 from natural gas and/or casinghead gas shall be paid  
24 to the various county treasurers to be credited to the

1 County Highway Fund as follows: Each county shall  
2 receive a proportionate share of the funds available  
3 based upon the proportion of the total value of  
4 production from such county in the corresponding month  
5 of the preceding year, and

6 d. before any other apportionment of revenue has been  
7 made pursuant to this paragraph, seven and fourteen  
8 one-hundredths percent (7.14%) shall be allocated to  
9 each county as provided for in subparagraph c of this  
10 paragraph and shall be apportioned, on an average  
11 daily attendance per capita distribution basis, as  
12 certified by the State Superintendent of Public  
13 Instruction to the school districts of the county  
14 where such pupils attend school regardless of  
15 residence of such pupil, provided the school district  
16 makes an ad valorem tax levy of fifteen (15) mills for  
17 the current year and maintains twelve (12) years of  
18 instruction;

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

22 a. after the total revenue apportioned to the General  
23 Revenue Fund as prescribed by subparagraph b of this  
24 paragraph equals the moving five-year average amount



1 for gas as defined by paragraph 1 of subsection A of  
2 this section, there shall be apportioned from the  
3 gross production tax levy imposed pursuant to Section  
4 1001 of this title on natural gas and/or casinghead  
5 gas to the Revenue Stabilization Fund created pursuant  
6 to Section 34.102 of Title 62 of the Oklahoma  
7 Statutes, the amount of revenue, if any, which exceeds  
8 the moving five-year average amount for gas as defined  
9 pursuant to paragraph 1 of subsection A of this  
10 section,

11 b. until the apportionment to the General Revenue Fund  
12 equals the moving five-year average amount for gas as  
13 prescribed by paragraph 1 of subsection A of this  
14 section, seventy-five percent (75%) shall be paid to  
15 the State Treasurer of the state to be placed in the  
16 General Revenue Fund of the state and used for the  
17 general expense of state government, to be paid out  
18 pursuant to direct appropriation by the Legislature,

19 c. before any other apportionment of revenue has been  
20 made pursuant to this paragraph, twelve and one-half  
21 percent (12.5%) of the sum collected from natural gas  
22 and/or casinghead gas shall be paid to the various  
23 county treasurers to be credited to the County Highway  
24 Fund as follows: Each county shall receive a

1 proportionate share of the funds available based upon  
2 the proportion of the total value of production from  
3 such county in the corresponding month of the  
4 preceding year, and

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

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

- 20 a. fifty percent (50%) of the sum collected from natural  
21 gas and/or casinghead gas shall be paid to the various  
22 county treasurers to be credited to the County Highway  
23 Fund as follows: Each county shall receive a  
24 proportionate share of the funds available based upon

1 the proportion of the total value of production from  
2 such county in the corresponding month of the  
3 preceding year, and

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

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

18 a. after the total revenue apportioned to the General  
19 Revenue Fund as prescribed by subparagraph b of this  
20 paragraph equals the moving five-year average amount  
21 for gas as defined by paragraph 1 of subsection A of  
22 this section, there shall be apportioned from the  
23 gross production tax levy imposed pursuant to Section  
24 1001 of this title on gas to the Revenue Stabilization

- Fund created by Section 34.102 of Title 62 of the Oklahoma Statutes, the amount of revenue, if any, which exceeds the moving five-year average amount for natural gas and/or casinghead gas as defined pursuant to paragraph 1 of subsection A of this section,
- b. until the apportionment to the General Revenue Fund equals the moving five-year average amount for gas as prescribed by paragraph 1 of subsection A of this section, fifty percent (50%) shall be paid to the State Treasurer to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature,
- c. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five percent (25%) 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
- d. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five percent

(25%) 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;

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

a. there shall be apportioned from the gross production tax levy imposed pursuant to Section 1001 of this title on oil to the Revenue Stabilization Fund created by Section 34.102 of Title 62 of the Oklahoma Statutes, after the applicable maximum amount prescribed by subsection C of this section has been deposited to the funds therein specified, the amount of revenue, if any, which would otherwise be apportioned to the General Revenue Fund and which exceeds the moving five-year average amount for oil as

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

3 b. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, twenty-five and  
5 seventy-two one-hundredths percent (25.72%) shall be  
6 paid to the State Treasurer to be placed in the Common  
7 Education Technology Revolving Fund created in Section  
8 34.90 of Title 62 of the Oklahoma Statutes,

9 c. before any other apportionment of revenue has been  
10 made pursuant to this paragraph, twenty-five and  
11 seventy-two one-hundredths percent (25.72%) shall be  
12 paid to the State Treasurer to be placed in the Higher  
13 Education Capital Revolving Fund created in Section  
14 34.91 of Title 62 of the Oklahoma Statutes,

15 d. before any other apportionment of revenue has been  
16 made pursuant to this paragraph, twenty-five and  
17 seventy-two one-hundredths percent (25.72%) shall be  
18 paid to the State Treasurer to be placed in the  
19 Oklahoma Student Aid Revolving Fund created in Section  
20 34.92 of Title 62 of the Oklahoma Statutes,

21 e. before any other apportionment of revenue has been  
22 made pursuant to this paragraph, three and seven  
23 hundred forty-five one-thousandths percent (3.745%)  
24 shall be distributed to the various counties of the

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

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

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

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

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, seven and fourteen  
one-hundredths percent (7.14%) 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



- 1 of the total value of production from such county in  
2 the corresponding month of the preceding year,
- 3 h. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, seven and fourteen  
5 one-hundredths percent (7.14%) shall be allocated to  
6 each county as provided in subparagraph g of this  
7 paragraph and shall be apportioned, on an average  
8 daily attendance per capita distribution basis, as  
9 certified by the State Superintendent of Public  
10 Instruction, to the school districts of the county  
11 where such pupils attend school regardless of  
12 residence of such pupil, provided the school district  
13 makes an ad valorem tax levy of fifteen (15) mills for  
14 the current year and maintains twelve (12) years of  
15 instruction, and
- 16 i. before any other apportionment of revenue has been  
17 made pursuant to this paragraph, five hundred thirty-  
18 five one-thousandths percent (0.535%) of the levy  
19 shall be transmitted by the Oklahoma Tax Commission to  
20 the Statewide Circuit Engineering District Revolving  
21 Fund as created in Section 687.2 of Title 69 of the  
22 Oklahoma Statutes;
- 23  
24

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

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

16           b. 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 Common Education  
20 Technology Revolving Fund created in Section 34.90 of  
21 Title 62 of the Oklahoma Statutes,

22           c. before any other apportionment of revenue has been  
23 made pursuant to this paragraph, twenty-two and one-  
24 half percent (22.5%) shall be paid to the State

1           Treasurer to be placed in the Higher Education Capital  
2           Revolving Fund created in Section 34.91 of Title 62 of  
3           the Oklahoma Statutes,

4           d.   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 Oklahoma Student Aid  
8               Revolving Fund created in Section 34.92 of Title 62 of  
9               the Oklahoma Statutes,

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

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, three and seventy-  
5 five one-hundredths percent (3.75%) shall be paid to  
6 the State Treasurer to be apportioned 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, twelve and one-half  
7 percent (12.5%) of the sum collected from oil shall be  
8 paid to the various county treasurers, to be credited  
9 to the County Highway Fund as follows: Each county  
10 shall receive a proportionate share of the funds  
11 available based upon the proportion of the total value  
12 of production from such county in the corresponding  
13 month of the preceding year,

14 h. before any other apportionment of revenue has been  
15 made pursuant to this paragraph, twelve and one-half  
16 percent (12.5%) shall be allocated to each county as  
17 provided in subparagraph g of this paragraph and shall  
18 be apportioned on an average daily attendance per  
19 capita 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           8.   For all monies collected from the tax levied on oil at a tax  
10          rate of one percent (1%) pursuant to the provisions of subsection B  
11          of Section 1001 of this title:

- 12           a.   fifty percent (50%) of the sum collected shall be paid  
13           to the various county treasurers, to be credited to  
14           the County Highway Fund as follows: Each county shall  
15           receive a proportionate share of the funds available  
16           based upon the proportion of the total value of  
17           production from such county in the corresponding month  
18           of the preceding year, and

- 19           b.   fifty percent (50%) shall be allocated to each county  
20           as provided for in subparagraph a of this paragraph  
21           and shall be apportioned on an average daily  
22           attendance per capita distribution basis, as certified  
23           by the State Superintendent of Public Instruction, to  
24           the school districts of the county where such pupils

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

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

8 a. there shall be apportioned from the gross production  
9 tax levy imposed pursuant to Section 1001 of this  
10 title on oil to the Revenue Stabilization Fund created  
11 by Section 34.102 of Title 62 of the Oklahoma  
12 Statutes, the amount of revenue, if any, which exceeds  
13 the moving five-year average amount for oil as defined  
14 pursuant to paragraph 2 of subsection A of this  
15 section,

16 b. until the apportionment to the General Revenue Fund  
17 equals the moving five-year average amount for oil as  
18 prescribed by paragraph 2 of subsection A of this  
19 section, fifty percent (50%) shall be paid to the  
20 State Treasurer to be placed in the General Revenue  
21 Fund of the state and used for the general expense of  
22 state government, to be paid out pursuant to direct  
23 appropriation by the Legislature,  
24

- 1           c.    before any other apportionment of revenue has been  
2               made pursuant to this paragraph, twenty-five percent  
3               (25%) of the sum collected from oil shall be paid to  
4               the various county treasurers, to be credited to the  
5               County Highway Fund as follows: Each county shall  
6               receive a proportionate share of the funds available  
7               based upon the proportion of the total value of  
8               production from such county in the corresponding month  
9               of the preceding year, and
- 10          d.   before any other apportionment of revenue has been  
11               made pursuant to this paragraph, twenty-five percent  
12               (25%) shall be allocated to each county as provided in  
13               subparagraph c of this paragraph and shall be  
14               apportioned on an average daily attendance per capita  
15               distribution basis, as certified by the State  
16               Superintendent of Public Instruction, to the school  
17               districts of the county where such pupils attend  
18               school regardless of residence of such pupil, provided  
19               the school district makes an ad valorem tax levy of  
20               fifteen (15) mills for the current year and maintains  
21               twelve (12) years of instruction;

22          10. On or after June 28, 2018, the gross production tax levied  
23 on natural gas or casinghead gas at the rate of five percent (5%)  
24



1 provided for in paragraph 3 of subsection B of Section 1001 of this  
2 title shall be apportioned as follows:

- 3           a.    after the total revenue apportioned to the General  
4                Revenue Fund as prescribed by subparagraph b of this  
5                paragraph equals the moving five-year average amount  
6                for gas as defined by paragraph 1 of subsection A of  
7                this section, there shall be apportioned from the  
8                gross production tax levy imposed pursuant to Section  
9                1001 of this title on natural gas and/or casinghead  
10              gas to the Revenue Stabilization Fund created pursuant  
11              to Section 34.102 of Title 62 of the Oklahoma  
12              Statutes, the amount of revenue, if any, which exceeds  
13              the moving five-year average amount for gas as defined  
14              pursuant to paragraph 1 of subsection A of this  
15              section,
- 16           b.    until the apportionment to the General Revenue Fund  
17                equals the moving five-year average amount for gas as  
18                prescribed by paragraph 1 of subsection A of this  
19                section, ~~eighty percent (80%)~~ sixty percent (60%)  
20                shall be paid to the State Treasurer of the state to  
21                be placed in the General Revenue Fund of the state and  
22                used for the general expense of state government, to  
23                be paid out pursuant to direct appropriation by the  
24                Legislature,

- 1           c.   before any other apportionment of revenue has been  
2               made pursuant to this paragraph, ten percent (10%) of  
3               the sum collected from natural gas and/or casinghead  
4               gas shall be paid to the various county treasurers to  
5               be credited to the County Highway Fund as follows:  
6               Each county shall receive a proportionate share of the  
7               funds available based upon the proportion of the total  
8               value of production from such county in the  
9               corresponding month of the preceding year, ~~and~~
- 10          d.   before any other apportionment of revenue has been  
11               made pursuant to this paragraph, ten percent (10%)  
12               shall be allocated to each county as provided for in  
13               subparagraph c of this paragraph and shall be  
14               apportioned, on an average daily attendance per capita  
15               distribution basis, as certified by the State  
16               Superintendent of Public Instruction to the school  
17               districts of the county where such pupils attend  
18               school regardless of residence of such pupil, provided  
19               the school district makes an ad valorem tax levy of  
20               fifteen (15) mills for the current year and maintains  
21               twelve (12) years of instruction, and
- 22          e.   before any other apportionment of revenue has been  
23               made pursuant to this paragraph, twenty percent (20%)  
24               shall be remitted to the State Treasurer to be

1           credited to the Preserving and Advancing County  
2           Transportation Fund created in Section 1 of this act,  
3           but in no event shall the total amount apportioned in  
4           any fiscal year pursuant to this subparagraph exceed  
5           Seventy-five Million Dollars (\$75,000,000.00). Any  
6           amounts in excess of Seventy-five Million Dollars  
7           (\$75,000,000.00) shall be placed in the General  
8           Revenue Fund of the state and used for the general  
9           expense of state government, to be paid out pursuant  
10          to direct appropriation by the Legislature; and

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

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

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

3 b. 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 Common  
7 Education Technology Revolving Fund created in Section  
8 34.90 of Title 62 of the Oklahoma Statutes,

9 c. before any other apportionment of revenue has been  
10 made pursuant to this paragraph, twenty-three and  
11 seventy-five one-hundredths percent (23.75%) shall be  
12 paid to the State Treasurer to be placed in the Higher  
13 Education Capital Revolving Fund created in Section  
14 34.91 of Title 62 of the Oklahoma Statutes,

15 d. 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  
19 Oklahoma Student Aid Revolving Fund created in Section  
20 34.92 of Title 62 of the Oklahoma Statutes,

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

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

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

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

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

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, ten percent (10%) 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 of

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

3 h. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, ten percent (10%)  
5 shall be allocated to each county as provided in  
6 subparagraph g of this paragraph and shall be  
7 apportioned on an average daily attendance per capita  
8 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 C. Provided, notwithstanding any other provision of this  
22 section, the total amounts deposited to the Common Education  
23 Technology Revolving Fund, the Higher Education Capital Revolving  
24 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic

1 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation  
2 Department Capital Expenditure Revolving Fund, the Oklahoma  
3 Conservation Commission Infrastructure Revolving Fund and the  
4 Community Water Infrastructure Development Revolving Fund pursuant  
5 to paragraphs 6, 7 and 11 of subsection B of this section shall not  
6 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any  
7 fiscal year. Except as otherwise provided in this subsection, all  
8 sums in excess of One Hundred Fifty Million Dollars  
9 (\$150,000,000.00) in any fiscal year which would otherwise be  
10 deposited in such funds shall be apportioned by the Oklahoma Tax  
11 Commission to the General Revenue Fund of the state.

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

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

17

18 60-1-13565 JM 04/17/25

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