

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1239

By: Haste

AS INTRODUCED

An Act relating to Service Oklahoma; amending 47 O.S. 2021, Section 1104, as last amended by Section 18, Chapter 330, O.S.L. 2025 (47 O.S. Supp. 2025, Section 1104), which relates to apportionment; amending, merging, consolidating, and repealing multiple versions of statute; modifying termination date of certain apportionment; updating statutory language; repealing 47 O.S. 2021, Section 1104, as last amended by Section 7, Chapter 171, O.S.L. 2025 (47 O.S. Supp. 2025, Section 1104), which relates to apportionment; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, as last amended by Section 18, Chapter 330, O.S.L. 2025 (47 O.S. Supp. 2025, Section 1104), is amended to read as follows:

Section 1104. A. Unless otherwise provided by law, all fees, taxes, and penalties collected or received pursuant to the Oklahoma Vehicle License and Registration Act or Section 1-101 et seq. of this title shall be apportioned and distributed monthly by ~~the~~ ~~Oklahoma Tax Commission~~ Service Oklahoma in accordance with this section. Service Oklahoma shall provide to the Oklahoma Tax

1 Commission monthly reports of ~~motor vehicle collection information,~~
2 ~~including, but not limited to, motor vehicle monthly apportionment~~
3 ~~information, refunds, canceled vouchers,~~ waste tire collections,
4 ~~organ donor program amounts, driver license records, prorate~~
5 ~~amounts,~~ and sales tax amounts. The reports shall be delivered
6 electronically pursuant to the current calendar year apportionment
7 disbursement schedule provided to Service Oklahoma by the Oklahoma
8 Tax Commission on or before December ~~1st~~ 1 annually.

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

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

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

- 1 d. for the year beginning July 1, 2015, through the year
2 ending on June 30, 2019, thirty-six and twenty one-
3 hundredths percent (36.20%), but in no event shall the
4 amount 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, thirty-six and twenty one-hundredths
11 percent (36.20%), but in no event shall the amount
12 apportioned in any fiscal year pursuant to this
13 subparagraph exceed the total amount apportioned for
14 the fiscal year ending on June 30, 2015. Any amounts
15 in excess of such limitation shall be placed to the
16 credit of the Rebuilding Oklahoma Access and Driver
17 Safety Fund created in Section 1521 of Title 69 of the
18 Oklahoma 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 school districts so that each district shall receive an
22 amount based upon the proportion that each district's average daily
23 attendance bears to the total average daily attendance of those
24

1 districts entitled to receive funds pursuant to this section as
2 certified by the State Department of Education.

3 Each district's allocation of funds shall be remitted to the
4 county treasurer of the county wherein the administrative
5 headquarters of the district ~~are~~ is located.

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

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

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

17 2. For the year beginning July 1, 2001, and ending June 30,
18 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

22 4. For the year beginning July 1, 2007, and ending June 30,
23 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);
24

1 5. For the year beginning July 1, 2008, and ending June 30,
2 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

3 6. For the period beginning July 1, 2009, and ending December
4 31, 2012, twenty-nine and eighty-four one-hundredths percent
5 (29.84%);

6 7. For the period beginning January 1, 2013, and ending June
7 30, 2013, twenty-nine and thirty-four one-hundredths percent
8 (29.34%);

9 8. For the year beginning July 1, 2013, and ending June 30,
10 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
11 and

12 9. For the year beginning July 1, 2014, through the year ending
13 June 30, 2019, twenty-four and eighty-four one-hundredths percent
14 (24.84%).

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

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

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

22 3. For the year beginning July 1, 2015, through the year ending
23 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
24 no event shall the amount apportioned in any fiscal year pursuant to
25

1 this paragraph exceed the total amount apportioned for the fiscal
2 year ending on June 30, 2015. Any amounts in excess of such
3 limitation shall be placed to the credit of the General Revenue
4 Fund; and

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

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

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

18 b. for the year beginning July 1, 2001, and ending June
19 30, 2002, seven and eighteen one-hundredths percent
20 (7.18%),

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

- d. for the year beginning July 1, 2015, through the year ending on June 30, 2019, seven and twenty-four one-hundredths percent (7.24%), but in no event shall the amount apportioned in any fiscal year pursuant to this subparagraph exceed the total amount apportioned for the fiscal year ending on June 30, 2015. Any amounts in excess of such limitation shall be placed to the credit of the General Revenue Fund, and
- e. for the year beginning July 1, 2019, and all subsequent years, seven and twenty-four one-hundredths percent (7.24%), but in no event shall the amount apportioned in fiscal years 2019 through 2024 pursuant to this subparagraph exceed the total amount apportioned for the fiscal year ending on June 30, 2015, and in no event shall the amount apportioned in fiscal year 2026 and subsequent fiscal years exceed the amount apportioned for the fiscal year ending on June 30, 2025. Any amounts in excess of such limitation shall be placed to the credit of the Rebuilding Oklahoma Access and Driver Safety Fund created in Section 1521 of Title 69 of the Oklahoma Statutes.

2. The monies apportioned pursuant to subparagraphs a through e of paragraph 1 of this subsection shall be apportioned as follows:

1 forty percent (40%) of such sum shall be distributed to the various
2 counties in that proportion which the county road mileage of each
3 county bears to the entire state road mileage as certified by the
4 Transportation Commission and the remaining sixty percent (60%) of
5 such sum shall be distributed to the various counties ~~on the basis~~
6 in the proportion which the population and area of each county bears
7 to the total population and area of the state. The population shall
8 be as shown by the last Federal Decennial Census or the most recent
9 annual estimate provided by the United States Bureau of the Census.
10 The funds shall be used for the purpose of constructing and
11 maintaining county highways; provided, however, the county treasurer
12 may deposit so much of the funds in the sinking fund as may be
13 necessary for the retirement of interest and annual accrual of
14 indebtedness created by the issuance of county or township bonds for
15 road purposes. Such deposits to the sinking fund shall not exceed
16 forty percent (40%) of the funds allocated to a county pursuant to
17 this paragraph.

18 F. 1. The following percentages of the monies referred to in
19 subsection A of this section shall be remitted to the county
20 treasurers of the respective counties and by them deposited in a
21 separate special revenue fund to be used by the county commissioners
22 in accordance with paragraph 2 of this subsection:

- 23 a. from October 1, 2000, until June 30, 2001, two and
24 fifty-three one-hundredths percent (2.53%),
25

- 1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, two and fifty-six one-hundredths percent
3 (2.56%),
- 4 c. for the year beginning July 1, 2002, through the year
5 ending on June 30, 2015, two and fifty-nine one-
6 hundredths percent (2.59%),
- 7 d. for the year beginning July 1, 2015, through the year
8 ending on June 30, 2019, two and fifty-nine one-
9 hundredths percent (2.59%), but in no event shall the
10 amount 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 General Revenue Fund, and
- 15 e. for the year beginning July 1, 2019, and all
16 subsequent years, two and fifty-nine one-hundredths
17 percent (2.59%), but in no event shall the amount
18 apportioned in fiscal years 2019 through 2024 pursuant
19 to this subparagraph exceed the total amount
20 apportioned for the fiscal year ending on June 30,
21 2015, and in no event shall the amount apportioned in
22 fiscal year 2026 and subsequent fiscal years exceed
23 the amount apportioned for the fiscal year ending on
24 June 30, 2025. Any amounts in excess of such

1 limitation shall be placed to the credit of the
2 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 used for the primary
7 purpose of matching federal funds for the construction of federal
8 aid projects on county roads, or constructing and maintaining county
9 or township highways and permanent bridges of such counties. The
10 distribution of monies apportioned by this paragraph shall be made
11 upon the basis of the current formula based upon road mileage, area,
12 and population as related to county road improvement and maintenance
13 costs. Provided, however, the Department of Transportation may
14 update the formula factors from time to time as necessary to account
15 for changing conditions.

16 G. 1. The following percentages of the monies referred to in
17 subsection A of this section shall be transmitted by ~~the Tax~~
18 ~~Commission~~ Service Oklahoma to the various counties as set forth in
19 paragraph 2 of this subsection:

- 20 a. from October 1, 2000, until June 30, 2001, three and
21 fifty-five one-hundredths percent (3.55%),
22 b. for the year beginning July 1, 2001, and ending June
23 30, 2002, three and fifty-nine one-hundredths percent
24 (3.59%),
25

- 1 c. for the year beginning July 1, 2002, through the year
2 ending on June 30, 2015, three and sixty-two one-
3 hundredths percent (3.62%),
- 4 d. for the year beginning July 1, 2015, through the year
5 ending on June 30, 2019, three and sixty-two one-
6 hundredths percent (3.62%), but in no event shall the
7 amount apportioned in any fiscal year pursuant to this
8 subparagraph exceed the total amount apportioned for
9 the fiscal year ending on June 30, 2015. Any amounts
10 in excess of such limitation shall be placed to the
11 credit of the General Revenue Fund, and
- 12 e. for the year beginning July 1, 2019, and all
13 subsequent years, three and sixty-two one-hundredths
14 percent (3.62%), but in no event shall the amount
15 apportioned in fiscal years 2019 through 2024 pursuant
16 to this subparagraph exceed the total amount
17 apportioned for the fiscal year ending on June 30,
18 2015, and in no event shall the amount apportioned in
19 fiscal year 2026 and subsequent fiscal years exceed
20 the amount apportioned for the fiscal year ending on
21 June 30, 2025. Any amounts in excess of such
22 limitation shall be placed to the credit of the
23 Rebuilding Oklahoma Access and Driver Safety Fund
24

1 created in Section 1521 of Title 69 of the Oklahoma
2 Statutes.

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

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

- 18 a. from October 1, 2000, until June 30, 2001, eighty-one
19 one-hundredths percent (0.81%),
20 b. for the year beginning July 1, 2001, and ending June
21 30, 2002, eighty-two one-hundredths percent (0.82%),
22 c. for the year beginning July 1, 2002, through the year
23 ending on June 30, 2015, eighty-three one-hundredths
24 percent (0.83%),
25

1 d. for the year beginning July 1, 2015, through the year
2 ending on June 30, 2019, eighty-three one-hundredths
3 percent (0.83%), 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, eighty-three one-hundredths percent
11 (0.83%), 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 counties based upon the proportion that each county's
22 population bears to the total state population.

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

4 I. 1. The following percentages of the monies referred to in
5 subsection A of this section shall be apportioned to the various
6 cities and incorporated towns as set forth in paragraph 2 of this
7 subsection:

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

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, three and eight one-hundredths percent
12 (3.08%),

13 c. for the year beginning July 1, 2002, through the year
14 ending on June 30, 2015, three and ten one-hundredths
15 percent (3.10%),

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, three and ten one-hundredths
18 percent (3.10%), but in no event shall the amount
19 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 ten one-hundredths percent
3 (3.10%), but in no event shall the amount apportioned
4 in any fiscal year pursuant to this subparagraph
5 exceed the total amount apportioned for the fiscal
6 year ending on June 30, 2015. Any amounts in excess
7 of such limitation shall be placed to the credit of
8 the Rebuilding Oklahoma Access and Driver Safety Fund
9 created in Section 1521 of Title 69 of the Oklahoma
10 Statutes.

11 2. The monies apportioned pursuant to subparagraphs a through e
12 of paragraph 1 of this subsection shall be apportioned to the
13 various cities and incorporated towns based upon the proportion that
14 each city or incorporated town's population bears to the total
15 population of all cities and incorporated towns in the state. Such
16 funds shall be remitted to the various county treasurers for
17 allocation to the various cities and incorporated towns. All such
18 funds shall be used for the construction, maintenance, repair,
19 improvement, and lighting of streets and alleys. Provided, however,
20 the governing board of any city or town may, with the approval of
21 the county excise board, transfer any surplus funds to the general
22 revenue fund of such city or town whenever an emergency requires
23 such a transfer.
24

1 J. The following percentages of the monies referred to in
2 subsection A of this section shall be remitted to the State
3 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
4 Fund:

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

7 2. For the year beginning July 1, 2001, and ending June 30,
8 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

17 L. 1. For the year beginning July 1, 2007, and ending June 30,
18 2008, five percent (5%) of monies referred to in subsection A of
19 this section shall be remitted to the State Treasurer to be credited
20 to the County Improvements for Roads and Bridges Fund as created in
21 Section 507 of Title 69 of the Oklahoma Statutes.

22 2. For the year beginning July 1, 2008, and ending June 30,
23 2009, ten percent (10%) of monies referred to in subsection A of
24 this section shall be remitted to the State Treasurer to be credited
25

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

3 3. For the period beginning July 1, 2009, and ending December
4 31, 2012, fifteen percent (15%) of monies referred to in subsection
5 A of this section shall be remitted to the State Treasurer to be
6 credited to the County Improvements for Roads and Bridges Fund as
7 created in Section 507 of Title 69 of the Oklahoma Statutes.

8 4. For the period beginning January 1, 2013, and ending June
9 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
10 monies referred to in subsection A of this section shall be remitted
11 to the State Treasurer to be credited to the County Improvements for
12 Roads and Bridges Fund as created in Section 507 of Title 69 of the
13 Oklahoma Statutes.

14 5. For the year beginning July 1, 2013, and ending June 30,
15 2014, eighteen percent (18%) of monies referred to in subsection A
16 of this section shall be remitted to the State Treasurer to be
17 credited to the County Improvements for Roads and Bridges Fund as
18 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

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

11 8. a. Except as provided in subparagraph b of this
12 paragraph, for the year beginning July 1, 2019, and
13 all subsequent years, twenty percent (20%) of monies
14 referred to in subsection A of this section shall be
15 remitted to the State Treasurer to be credited to the
16 County Improvements for Roads and Bridges Fund as
17 created in Section 507 of Title 69 of the Oklahoma
18 Statutes, but in no event shall the total amount
19 apportioned in any fiscal year pursuant to this
20 paragraph exceed the fiscal year limitations provided
21 in subparagraph c of this paragraph. Any amounts in
22 excess of the fiscal year limitations provided in
23 subparagraph c of this paragraph shall be placed to
24 the credit of the Rebuilding Oklahoma Access and

1 Driver Safety Fund created in Section 1521 of Title 69
2 of the Oklahoma Statutes⁷.

3 b. (1) ~~for~~ For the fiscal year beginning July 1, 2021,
4 through the fiscal year ending June 30, ~~2026~~
5 2031, the Oklahoma Tax Commission shall remit
6 twenty-five percent (25%) of the monthly
7 allocation, otherwise scheduled to be credited to
8 the County Improvements for Roads and Bridges
9 Fund, to the various counties of the state. The
10 Commission shall distribute such funds monthly to
11 each county treasurer as follows:

12 (a) one-third (1/3) of such funds shall be
13 distributed to the various counties in the
14 proportion which the area of each county
15 bears to the total area of the state,

16 (b) one-third (1/3) of such funds shall be
17 distributed to the various counties in the
18 proportion which the certified county road
19 miles of each county bear to the total sum
20 of county road miles in the state, and

21 (c) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the total replacement cost
24 for obsolete or deficient bridges according

1 to the most recent Department of
2 Transportation yearly Bridge Summary Report
3 for County Bridges for each county bears to
4 the total amount of such cost for all such
5 county bridges in the state, ~~and.~~

6 (2) ~~for~~ For the fiscal year beginning July 1, ~~2026~~
7 2031, and all subsequent fiscal years thereafter,
8 ~~the Oklahoma Tax Commission~~ Service Oklahoma
9 shall remit twenty-five percent (25%) of the
10 monthly allocation, otherwise scheduled to be
11 credited to the County Improvements for Roads and
12 Bridges Fund, to the various counties of the
13 state. ~~The Commission~~ Service Oklahoma shall
14 distribute such funds monthly to each county
15 treasurer as follows:

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

20 (b) one-third (1/3) of such funds shall be
21 distributed to the various counties in the
22 proportion which the certified county road
23 miles of each county bear to the total sum
24 of county road miles in the state, and
25

(c) one-third (1/3) of such funds shall be distributed to the various counties in the proportion which the number of county bridges in each county according to the Department of Transportation 2020 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 maintenance and operations. In no event shall the total amount apportioned in any fiscal year pursuant to the provisions of subparagraphs a and b of this paragraph exceed the fiscal year limitations provided in subparagraph c of this paragraph, ~~and~~.

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

- | | | |
|-----|-----------------------|-------------------|
| (1) | for fiscal years 2020 | |
| | through 2022 | \$120,000,000.00, |
| (2) | for fiscal year 2023 | \$125,000,000.00, |
| (3) | for fiscal year 2024 | \$130,000,000.00, |
| (4) | for fiscal year 2025 | \$135,000,000.00, |
| (5) | for fiscal year 2026 | \$140,000,000.00, |

(6) for fiscal year 2027 \$145,000,000.00,
(7) for fiscal year 2028 and all
subsequent fiscal years
thereafter \$150,000,000.00.

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

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

O. Notwithstanding any other provisions of this section, for the fiscal year beginning July 1, 2003, the first One Hundred Thousand Dollars (\$100,000.00) of the monies collected or received by the Tax Commission pursuant to the registration of motorcycles and mopeds in this state shall be placed to the credit of the Oklahoma Tax Commission Revolving Fund. Beginning January 1, 2023, the first One Hundred Thousand Dollars (\$100,000.00) of the monies collected or received by Service Oklahoma pursuant to the registration of motorcycles and mopeds in this state shall be placed to the credit of the Service Oklahoma Revolving Fund.

SECTION 2. REPEALER 47 O.S. 2021, Section 1104, as last amended by Section 7, Chapter 171, O.S.L. 2025 (47 O.S. Supp. 2025, Section 1104), is hereby repealed.

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

60-2-2448 MSBB 12/12/2025 10:47:24 AM