

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3618

By: Lawson

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 1353, as last amended by Section 4, Chapter 441, O.S.L. 2024 (68 O.S. Supp. 2025, Section 1353), which relates to apportionment of revenues; modifying total amounts for Oklahoma Tourism and Recreation; amending 68 O.S. 2021, Section 50011, which relates to revenue and taxation definitions; expanding the definition of tourism promotion; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as last amended by Section 4, Chapter 441, O.S.L. 2024 (68 O.S. Supp. 2025, Section 1353), is amended to read as follows:

Section 1353. Purpose of article - Apportionment of revenues.

A. It is hereby declared to be the purpose of the Oklahoma Sales Tax Code to provide funds for the financing of the program provided for by the Oklahoma Social Security Act and to provide revenues for the support of the functions of the state government of Oklahoma, and for this purpose it is hereby expressly provided that,

1 revenues derived pursuant to the provisions of the Oklahoma Sales  
2 Tax Code, subject to the apportionment requirements for the Oklahoma  
3 Tax Commission and Office of Management and Enterprise Services  
4 Joint Computer Enhancement Fund provided by Section 265 of this  
5 title, and further subject to the apportionment requirement provided  
6 in subsection D of this section, shall be apportioned as follows:

7 1. Except as provided in subsection C of this section, the  
8 following amounts shall be paid to the State Treasurer to be placed  
9 to the credit of the General Revenue Fund to be paid out pursuant to  
10 direct appropriation by the Legislature:

11 Fiscal Year	Amount
12 FY 2003 and FY 2004	86.04%
13 FY 2005	85.83%
14 FY 2006	85.54%
15 FY 2007	85.04%
16 FY 2008 through FY 2022	83.61%
17 FY 2023 through FY 2027	83.36%
18 FY 2028 and each fiscal year thereafter	83.61%;

19 2. The following amounts shall be paid to the State Treasurer  
20 to be placed to the credit of the Education Reform Revolving Fund of  
21 the State Department of Education:

22 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
23 one-hundredths percent (10.42%),  
24

b. for FY 2006 through FY 2020, ten and forty-six one-hundredths percent (10.46%),

c. for FY 2021:

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

(2) for the month beginning September 1, 2020, through the month ending June 30, 2021, eleven and ninety-six one-hundredths percent (11.96%),

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

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

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	
a. for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%

b. for the month beginning  
September 1, 2020, through  
the month ending June 30,  
2021

	3.5%
FY 2022	5.0%
FY 2023 through FY 2027	5.25%
FY 2028 and each fiscal year thereafter	5.0%;

4. a. except as otherwise provided in subparagraph b of this  
paragraph, for the fiscal year beginning July 1, ~~2022~~  
2026, and for each fiscal year thereafter, eighty-  
seven one-hundredths percent (0.87%) shall be paid to  
the State Treasurer to be further apportioned as  
follows:

(1) twenty-four percent (24%) shall be placed to the  
credit of the Oklahoma Tourism Promotion  
Revolving Fund, but in no event shall such  
apportionment exceed ~~Five Million Dollars~~  
~~(\$5,000,000.00)~~ Ten Million Dollars  
\$10,000,000.00) in any fiscal year,

(2) forty-four percent (44%) shall be placed to the  
credit of the Oklahoma Tourism Capital  
Improvement Revolving Fund, but in no event shall  
such apportionment exceed ~~Nine Million Dollars~~

1                   ~~(\$9,000,000.00)~~ Seventeen Million Dollars

2                   (\$17,000,000.00) in any fiscal year, and

3                   (3) thirty-two percent (32%) shall be placed to the  
4                   credit of the Oklahoma Route 66 Commission  
5                   Revolving Fund, but in no event shall such  
6                   apportionment exceed Six Million Six Hundred  
7                   Thousand Dollars (\$6,600,000.00) in any fiscal  
8                   year, and

9                   b. any amounts which exceed the limitations of  
10                   subparagraph a of this paragraph shall be placed to  
11                   the credit of the General Revenue Fund; and

12               5. For the fiscal year beginning July 1, 2015, and for each  
13               fiscal year thereafter, six one-hundredths percent (0.06%) shall be  
14               placed to the credit of the Oklahoma Historical Society Capital  
15               Improvement and Operations Revolving Fund, but in no event shall  
16               such apportionment exceed the total amount apportioned pursuant to  
17               this paragraph for the fiscal year ending on June 30, 2015. Any  
18               amounts which exceed the limitations of this paragraph shall be  
19               placed to the credit of the General Revenue Fund.

20               B. Provided, for the fiscal year beginning July 1, 2007, and  
21               every fiscal year thereafter, an amount of revenue shall be  
22               apportioned to each municipality or county which levies a sales tax  
23               subject to the provisions of Section 1357.10 of this title and  
24               subsection F of Section 2701 of this title equal to the amount of

1 sales tax revenue of such municipality or county exempted by the  
2 provisions of Section 1357.10 of this title and subsection F of  
3 Section 2701 of this title. The Oklahoma Tax Commission shall  
4 promulgate and adopt rules necessary to implement the provisions of  
5 this subsection.

6 C. From the monies that would otherwise be apportioned to the  
7 General Revenue Fund pursuant to subsection A of this section, there  
8 shall be apportioned the following amounts:

9 1. For the month ending August 31, 2019:

- 10 a. Nine Million Six Hundred Thousand Dollars  
11 (\$9,600,000.00) to the credit of the State Highway  
12 Construction and Maintenance Fund created in Section  
13 1501 of Title 69 of the Oklahoma Statutes, and  
14 b. Two Million Dollars (\$2,000,000.00) to the credit of  
15 the Oklahoma Railroad Maintenance Revolving Fund  
16 created in Section 309 of Title 66 of the Oklahoma  
17 Statutes;

18 2. For the month ending September 30, 2019:

- 19 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
20 of the State Highway Construction and Maintenance Fund  
21 created in Section 1501 of Title 69 of the Oklahoma  
22 Statutes, and  
23 b. Two Million Dollars (\$2,000,000.00) to the credit of  
24 the Oklahoma Railroad Maintenance Revolving Fund

1                   created in Section 309 of Title 66 of the Oklahoma  
2                   Statutes;

3       3.   For the month ending October 31, 2019:

4           a.   Twenty Million Dollars (\$20,000,000.00) to the credit  
5               of the State Highway Construction and Maintenance Fund  
6               created in Section 1501 of Title 69 of the Oklahoma  
7               Statutes, and

8           b.   Two Million Dollars (\$2,000,000.00) to the credit of  
9               the Oklahoma Railroad Maintenance Revolving Fund  
10              created in Section 309 of Title 66 of the Oklahoma  
11              Statutes;

12       4.   For the month ending November 30, 2019:

13           a.   Twenty Million Dollars (\$20,000,000.00) to the credit  
14               of the State Highway Construction and Maintenance Fund  
15               created in Section 1501 of Title 69 of the Oklahoma  
16               Statutes, and

17           b.   Two Million Dollars (\$2,000,000.00) to the credit of  
18               the Oklahoma Railroad Maintenance Revolving Fund  
19               created in Section 309 of Title 66 of the Oklahoma  
20               Statutes; and

21       5.   For the month ending December 31, 2019:

22           a.   Twenty Million Dollars (\$20,000,000.00) to the credit  
23               of the State Highway Construction and Maintenance Fund  
24

1 created in Section 1501 of Title 69 of the Oklahoma  
2 Statutes, and

3 b. Two Million Dollars (\$2,000,000.00) to the credit of  
4 the Oklahoma Railroad Maintenance Revolving Fund  
5 created in Section 309 of Title 66 of the Oklahoma  
6 Statutes.

7 D. For fiscal year 2029, and each subsequent fiscal year, Fifty  
8 Million Dollars (\$50,000,000.00) shall be placed to the credit of  
9 the Oklahoma Capital Assets Maintenance and Protection Fund created  
10 in Section ~~2~~ 188B of ~~this act~~ Title 73 of the Oklahoma Statutes.

11 SECTION 2. AMENDATORY 68 O.S. 2021, Section 50011, is  
12 amended to read as follows:

13 Section 50011. As used in the Oklahoma Tourism Promotion Act:

14 1. "Committee" means the Oklahoma Tourism Promotion Advisory  
15 Committee;

16 2. "Department" means the Oklahoma Tourism and Recreation  
17 Department; and

18 3. "Tourism promotion" or "promote Oklahoma tourism" means and  
19 is limited to:

20 a. the cost of producing advertisements and other  
21 promotional content for the state, placement of ~~those~~  
22 the content and advertisements with the media  
23 (newspapers, magazines, radio, television, billboard,  
24 direct mail, social media, and the Internet) and the



1 production and printing of collateral materials  
2 designed specifically to support and fulfill  
3 information requests generated by the media  
4 advertising campaigns, and the production, printing  
5 and distribution of brochures and ~~promotions~~ other  
6 promotional items for regional, national and  
7 international tourism conferences. Tourism promotion  
8 shall also include the cost of attending,  
9 participating in, hosting tourism conferences,  
10 festivals, sites and events ~~concerning ethnic history~~  
11 ~~and ethnic events which have occurred or are occurring~~  
12 ~~in this state. For purposes of this paragraph,~~  
13 ~~"ethnic" means of or relating to races or large groups~~  
14 ~~of people classed according to common traits or~~  
15 ~~customs~~ which attract or promote tourism in Oklahoma.  
16 Tourism promotion shall also include the cost of data  
17 collection and other analytics to evaluate the  
18 effectiveness of tourism promotion efforts, and  
19 b. the cost of providing a computerized consumer-oriented  
20 traveler response information program. Such program  
21 shall include a comprehensive state data base  
22 containing up-to-date information on state travel  
23 attractions and facilities, including but not limited  
24 to, lodging facilities, restaurants, chambers of

1 commerce, convention and visitors bureaus, golf  
2 courses, campgrounds, events, regional tourism  
3 organizations and all other attractions. Oklahoma  
4 travel attractions and facilities shall be included on  
5 such data base free of charge.

6 "Tourism promotion" and "promote Oklahoma tourism" shall not  
7 include expenses for travel or lodging, except for those incurred in  
8 attending and participating in tourism conferences.

9 SECTION 3. This act shall become effective July 1, 2026.

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

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15 60-2-14024 TKR 12/30/25  
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