

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 HOUSE BILL 3618

By: Lawson

7 AS INTRODUCED

8 An Act relating to revenue and taxation; amending 68  
9 O.S. 2021, Section 1353, as last amended by Section  
10 4, Chapter 441, O.S.L. 2024 (68 O.S. Supp. 2025,  
11 Section 1353), which relates to apportionment of  
12 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.

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as

17 last amended by Section 4, Chapter 441, O.S.L. 2024 (68 O.S. Supp.  
18 2025, Section 1353), is amended to read as follows:

19 Section 1353. Purpose of article - Apportionment of revenues.

20 A. It is hereby declared to be the purpose of the Oklahoma  
21 Sales Tax Code to provide funds for the financing of the program  
22 provided for by the Oklahoma Social Security Act and to provide  
23 revenues for the support of the functions of the state government of  
24 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:

	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%),  
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- 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~~

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

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

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

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

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

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

3. For the month ending October 31, 2019:

a. Twenty Million Dollars (\$20,000,000.00) to the credit

of the State Highway Construction and Maintenance Fund

created in Section 1501 of Title 69 of the Oklahoma

Statutes, and

b. Two Million Dollars (\$2,000,000.00) to the credit of

## the Oklahoma Railroad Maintenance Revolving Fund

created in Section 309 of Title 66 of the Oklahoma

Statutes;

the month e

4. For the month ending November 30, 2019:

a. Twenty Million Dollars (\$20,000,000.00) to the credit

of the State Highway Construction and Maintenance Fund

created in Section 1501 of Title 69 of the Oklahoma

Statutes, and

b. Two Million Dollars (\$2,000,000.00) to the credit of

## the Oklahoma Railroad Maintenance Revolving Fund

created in Section 309 of Title 66 of the Oklahoma

Statutes; and

the month ended

5. For the month ending December 31, 2019:

a. Twenty Million Dollars (\$20,000,000.00) to the credit

of the State Highway Construction and Maintenance Fund

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

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

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:

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

production and printing of collateral materials designed specifically to support and fulfill information requests generated by the media advertising campaigns, and the production, printing and distribution of brochures and ~~promotions~~ other promotional items for regional, national and international tourism conferences. Tourism promotion shall also include the cost of attending, participating in, hosting tourism conferences, festivals, sites and events concerning ethnic history and ethnic events which have occurred or are occurring in this state. For purposes of this paragraph, "ethnic" means of or relating to races or large groups of people classed according to common traits or customs which attract or promote tourism in Oklahoma.

Tourism promotion shall also include the cost of data collection and other analytics to evaluate the effectiveness of tourism promotion efforts, and the cost of providing a computerized consumer-oriented traveler response information program. Such program shall include a comprehensive state data base containing up-to-date information on state travel attractions and facilities, including but not limited 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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