

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3759

By: Turner

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending  
8 68 O.S. 2021, Section 3020, which relates to  
temporary appropriations of local government  
9 entities; requiring temporary allocations to school  
districts to be set by prescribed date; and  
providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3020, is  
15 amended to read as follows:

16 Section 3020. A. The excise boards of the various counties in  
17 the state may convene at any time after the beginning of any fiscal  
18 year, upon call of the chairman of the board, for the purpose of  
19 approving temporary appropriations for the counties, cities, school  
20 districts and other municipal subdivisions of the state. Whenever  
21 the governing board of any such county, city, school district or  
22 other municipal subdivision of the state shall present to the excise  
23 board of such county or of the county in which any such city, school  
24 district or other municipal subdivision is located in whole or in

1 part, a verified application showing that the needs of such county,  
2 city, school district or other municipal subdivision so require,  
3 such excise board may make temporary appropriations for lawful  
4 current expenses of such county, city, school district or other  
5 municipal subdivision.

6       B. Warrants or checks may be drawn against such temporary  
7 appropriations pending action by the excise board upon the annual  
8 estimate of needs and budget of such county, city, school district  
9 or other municipal subdivision for such fiscal year. The amount  
10 which may be appropriated by such temporary appropriations shall in  
11 no event exceed the entire amount which the governing board, making  
12 the application, estimates will be available for the entire fiscal  
13 year for each purpose for which a temporary appropriation is  
14 requested; provided, however, the limitation on appropriations and  
15 any requirement for request or approval of temporary appropriations  
16 shall not apply to any city or town if the revenue from the ad  
17 valorem tax to the municipal general fund amounted to less than five  
18 percent (5%) of the total revenues accruing to the municipal general  
19 fund during the prior fiscal year. Such cities and towns may pay  
20 for lawful current expenditures pursuant to the estimate of needs as  
21 filed by the city or town and pending final action of the excise  
22 board.

23       C. Any such temporary appropriations so approved by the excise  
24 board of any county shall, when the annual budget for such county,

1 city, school district or other municipal subdivision is finally  
2 approved, be merged in the annual appropriations for the same  
3 purposes and any warrant which has been, in the meantime, drawn  
4 against such temporary appropriations shall be charged against the  
5 final approved annual appropriations of such county, city, school  
6 district or other municipal subdivision for the said current fiscal  
7 year. All temporary allocations for school districts shall be set  
8 prior to June 30 of the current fiscal year.

9 SECTION 2. This act shall become effective November 1, 2026.

10 60-2-15729      MAH      01/09/26

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