



| | | |
|------------------------|----------------------------|--|
| BILL/VERSION: | SB 1239 / ENGROSSED | ANALYST: MM |
| AUTHORS: | Sen. Haste & Rep. Miller | DATE: 2/23/2026 |
| TAX(ES): | Motor Vehicle | |
| SUBJECT(S): | Apportionment | |
| EFFECTIVE DATE: | Upon Passage and Approval | Emergency <input checked="" type="checkbox"/> |

ESTIMATED REVENUE IMPACT: None.

Apportionment Impact:

FY27 - FY31: None.

ANALYSIS: The measure amends 47 O.S. § 1104¹ to do the following:

- Revises the monthly reporting requirements from Service Oklahoma (SOK) to the Oklahoma Tax Commission (OTC).²
- Extends, through June 30, 2031, the current 25% apportionment that would otherwise be allocated to the County Improvements for Roads and Bridges Fund (CIRB), instead distributing those funds to counties for further allocation pursuant to 47 O.S. § 1104(L)(8)(b)(1). Beginning July 1, 2031, the apportionment shifts to the distribution schedule set forth in 47 O.S. § 1104(L)(8)(b)(2).³
- The measure clarifies that the first \$100,000 in motorcycle and moped registration revenues is to be deposited into the Service Oklahoma Revolving Fund rather than directed to the Oklahoma Tax Commission.

¹ The measure amends "Version 2", and repeals 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) ("Version 1").

² Motor vehicle apportionment responsibilities will be administered by SOK beginning July 1, 2026. Additional reporting to the OTC may still be required to monitor funding caps, such as ROADS, and to administer related apportionments.

³ The measure retains references to the OTC as administrator in certain sections; however, pursuant to legislation enacted in 2025, SOK assumes the apportionment duties addressed in this section.

2/24/26
DATE

Huan Gong
DR. HUAN GONG, CHIEF TAX ECONOMIST

2/24/26
DATE

Marie Schuble
MARIE SCHUBLE, DIVISION DIRECTOR

2/24/26
DATE

Joseph P. Gappa
JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.