



BILL/VERSION:	SB 1309 / INTRODUCED	ANALYST: EC
AUTHORS:	Sen. Jech	DATE: 1/2/2026
TAX(ES):	Motor Vehicle and Income Tax	
SUBJECT(S):	Apportionment	
EFFECTIVE DATE:	July 1, 2026	Emergency <input checked="" type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY27-FY28: None.

ANALYSIS: SB 1309 amends 69 O.S. § 1521 to modify the allocation of funds within the Rebuilding Oklahoma Access and Driver Safety Fund (ROADS), effective July 1, 2026 (FY27). The proposal increases the annual allocation to the Oklahoma Department of Transportation (ODOT) for certain purposes from \$80 million to \$100 million, while retaining existing tax apportionments and the statutory cap on total ROADS apportionments¹. The proposal does not change the total amount apportioned by the Oklahoma Tax Commission or overall ROADS funding levels and instead reallocates amounts within the fund.

¹ The total apportionment to ROADS from all sources is currently \$610M and apportioned evenly over 12 months.

1/14/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

1/16/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

1/16/26

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.