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

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**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 apportionments<sup>1</sup>. 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.

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

1/14/26

Huan Gong

DATE

DR. HUAN GONG, CHIEF TAX ECONOMIST

1/16/26

Marie Schuble

DATE

MARIE SCHUBLE, DIVISION DIRECTOR

1/16/26

Joseph P. Gappa

DATE

JOSEPH P. GAPPY, FOR THE COMMISSION