

BILL/VERSION:	SB 1349 / INTRODUCED	ANALYST: EC
AUTHORS:	Sen. Woods	DATE: 1/25/2026
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: No impact on state tax collections.

Impact on Apportionment: See table below.

ANALYSIS: SB 1349 amends 69 O.S. § 1521 to increase the annual apportionment cap to the Rebuilding Oklahoma Access and Driver Safety Fund (ROADS), effective July 1, 2026 (FY27). The proposal establishes increasing caps beginning in FY27, reaching \$1 billion by FY35 and each fiscal year thereafter. By FY35, the annual cap represents an increase of \$390 million compared to the FY26 level under current law, and a corresponding decrease to the General Revenue Fund (GRF). After all other allocations to the ROADS fund are made, individual income tax dollars that would otherwise go to the GRF are apportioned to the ROADS fund until it meets its annual cap¹.

SB 1349 Apportionment			
	Annual ROADS Fund Cap	ROADS Fund Change	GRF Change
FY 26 (current law)	\$610M	n/a	n/a
FY 27	\$640M	\$30M	(\$30M)
FY 28	\$690M	\$50M	(\$50M)
FY 29	\$740M	\$50M	(\$50M)
FY 30	\$790M	\$50M	(\$50M)
FY 31	\$840M	\$50M	(\$50M)
FY 32	\$890M	\$50M	(\$50M)
FY 33	\$940M	\$50M	(\$50M)
FY 34	\$990M	\$50M	(\$50M)
FY 35+	\$1B	\$10M	(\$10M)

The proposal may also reduce General Revenue Fund (GRF) receipts from certain motor vehicle collections, as increasing the ROADS Fund cap could redirect overages that would otherwise flow to GRF. The magnitude of any such impact cannot be reliably estimated.

¹Under the current cap, approximately \$252.6M (FY25) was apportioned to ROADS from income tax revenue that would have otherwise gone to the GRF.

1/26/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

1/31/26

DATE



MARIE SCHUBLE, DIVISION DIRECTOR

1/31/26

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JOSEPH P. GAPPY, FOR THE COMMISSION