

1 ENGROSSED HOUSE AMENDMENT
TO
2 ENGROSSED SENATE BILL NO. 258 By: Haste of the Senate
3 and
4 Miller of the House
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6
7 [appropriation - eligibility and selection criteria
8 - noncodification - effective date - emergency]
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13 AUTHORS: Add the following House Coauthors: Cantrell, Crosswhite
14 Hader, and Adams
15 AMENDMENT NO. 1. Strike the stricken title, enacting clause, and
16 entire bill and insert:
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18
19 "An Act relating to transportation financing;
20 creating the Preserving and Advancing County
21 Transportation Fund; establishing fund nature;
22 providing revolving fund provisions; authorizing and
23 limiting certain allocations, budgeting, and
24 expenditure of funds; providing funds be distributed
in certain proportions utilizing certain
methodologies; establishing certain target ratio;
requiring certain practice for depositing of funds;
providing for certain use; amending 68 O.S. 2021,
Section 1004, as amended by Section 1, Chapter 111,

O.S.L. 2022 (68 O.S. Supp. 2024, Section 1004), which relates to the apportionment of gross production taxes; modifying certain apportionment; creating apportionment to Preserving and Advancing County Transportation Fund; limiting apportionment; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 508 of Title 69, unless there is created a duplication in numbering, reads as follows:

A. There is hereby created in the State Treasury a revolving fund to be known as the "Preserving and Advancing County Transportation Fund" (PACT Fund). The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies directed for deposit to the fund by law including, but not limited to, apportionments made pursuant to paragraph 10 of subsection B of Section 1004 of Title 68 of the Oklahoma Statutes. All monies accruing to the credit of said fund are hereby appropriated and may be allocated, budgeted, and expended pursuant to subsection B of this section. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

1 B. 1. Two-thirds (2/3) of the monies deposited to the credit
2 of the PACT Fund shall be allocated as follows:

3 a. to the various counties in a manner that increases a
4 county's per county mile highway construction and
5 maintenance ratio to a target ratio of Four Thousand
6 Dollars (\$4,000.00) per county road mile, prioritizing
7 counties with the lowest such ratio, until all of the
8 various counties reach such target ratio, and

9 b. any remaining amounts as follows:

10 (1) fifty percent (50%) shall be allocated to the
11 various counties in the proportion which the
12 certified county road miles of each county bears
13 to the sum of county road miles in the state, and

14 (2) fifty percent (50%) shall be allocated to the
15 various counties in the proportion which the
16 number of county bridges in each county according
17 to the most recent ODOT Bridge Summary Report for
18 County Bridges bears to the total sum of county
19 bridges in the state according to such report.

20 2. One-third (1/3) of the monies deposited to the credit of the
21 PACT Fund shall be allocated to the various counties in the
22 proportion which the number of county bridges in each county
23 according to the most recent ODOT Bridge Summary Report for County
24

1 Bridges bears to the total sum of county bridges in the state
2 according to such report.

3 Each county treasurer shall deposit such funds to the county's
4 county highway fund and such funds shall be used for constructing
5 and maintaining the county highway system.

6 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1004, as
7 amended by Section 1, Chapter 111, O.S.L. 2022 (68 O.S. Supp. 2024,
8 Section 1004), is amended to read as follows:

9 Section 1004. A. As used in this section:

10 1. "Moving five-year average amount for gas" means, for
11 purposes of the apportionments prescribed by this section, the
12 amount of gross production tax on natural gas collected for each of
13 the five (5) complete fiscal years, as computed by the State Board
14 of Equalization pursuant to Section 34.103 of Title 62 of the
15 Oklahoma Statutes; and

16 2. "Moving five-year average amount for oil" means, for
17 purposes of the apportionments prescribed by this section, the
18 amount of gross production tax on oil collected for each of the five
19 (5) complete fiscal years, as computed by the State Board of
20 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma
21 Statutes.

22 B. Beginning July 1, 2017, the gross production tax provided
23 for in Section 1001 of this title is hereby levied and shall be
24 collected and apportioned as follows:

1 1. For all monies collected from the tax levied on asphalt or
2 ores bearing uranium, lead, zinc, jack, gold, silver or copper:

3 a. eighty-five and seventy-two one-hundredths percent
4 (85.72%) shall be paid to the State Treasurer of the
5 state to be placed in the General Revenue Fund of the
6 state and used for the general expense of state
7 government, to be paid out pursuant to direct
8 appropriation by the Legislature,

9 b. seven and fourteen one-hundredths percent (7.14%) of
10 the sum collected from natural gas and/or casinghead
11 gas or asphalt or ores bearing uranium, lead, zinc,
12 jack, gold, silver or copper shall be paid to the
13 various county treasurers to be credited to the County
14 Highway Fund as follows: Each county shall receive a
15 proportionate share of the funds available based upon
16 the proportion of the total value of production from
17 such county in the corresponding month of the
18 preceding year, and

19 c. seven and fourteen one-hundredths percent (7.14%)
20 shall be allocated to each county as provided for in
21 subparagraph b of this paragraph and shall be
22 apportioned, on an average daily attendance per capita
23 distribution basis, as certified by the State
24 Superintendent of Public Instruction to the school

1 districts of the county where such pupils attend
2 school regardless of residence of such pupil, provided
3 the school district makes an ad valorem tax levy of
4 fifteen (15) mills for the current year and maintains
5 twelve (12) years of instruction;

6 2. For all monies collected from the tax levied on natural gas
7 and/or casinghead gas at a tax rate of seven percent (7%) pursuant
8 to the provisions of subsection B of Section 1001 of this title:

9 a. after the total revenue apportioned to the General
10 Revenue Fund as prescribed by subparagraph b of this
11 paragraph equals the moving five-year average amount
12 for gas as defined by paragraph 1 of subsection A of
13 this section, there shall be apportioned from the
14 gross production tax levy imposed pursuant to Section
15 1001 of this title on natural gas and/or casinghead
16 gas to the Revenue Stabilization Fund created by
17 Section 34.102 of Title 62 of the Oklahoma Statutes,
18 the amount of revenue, if any, which exceeds the
19 moving five-year average amount for gas as defined
20 pursuant to paragraph 1 of subsection A of this
21 section,

22 b. until the apportionment to the General Revenue Fund
23 equals the moving five-year average amount for gas as
24 prescribed by paragraph 1 of subsection A of this

1 section, eighty-five and seventy-two one-hundredths
2 percent (85.72%) shall be paid to the State Treasurer
3 of the state to be placed in the General Revenue Fund
4 of the state and used for the general expense of state
5 government, to be paid out pursuant to direct
6 appropriation by the Legislature,

7 c. before any other apportionment of revenue has been
8 made pursuant to this paragraph, seven and fourteen
9 one-hundredths percent (7.14%) of the sum collected
10 from natural gas and/or casinghead gas shall be paid
11 to the various county treasurers to be credited to the
12 County Highway Fund as follows: Each county shall
13 receive a proportionate share of the funds available
14 based upon the proportion of the total value of
15 production from such county in the corresponding month
16 of the preceding year, and

17 d. before any other apportionment of revenue has been
18 made pursuant to this paragraph, seven and fourteen
19 one-hundredths percent (7.14%) shall be allocated to
20 each county as provided for in subparagraph c of this
21 paragraph and shall be apportioned, on an average
22 daily attendance per capita distribution basis, as
23 certified by the State Superintendent of Public
24 Instruction to the school districts of the county

1 where such pupils attend school regardless of
2 residence of such pupil, provided the school district
3 makes an ad valorem tax levy of fifteen (15) mills for
4 the current year and maintains twelve (12) years of
5 instruction;

6 3. For all monies collected from the tax levied on natural gas
7 and/or casinghead gas at a tax rate of four percent (4%) pursuant to
8 the provisions of subsection B of Section 1001 of this title:

9 a. after the total revenue apportioned to the General
10 Revenue Fund as prescribed by subparagraph b of this
11 paragraph equals the moving five-year average amount
12 for gas as defined by paragraph 1 of subsection A of
13 this section, there shall be apportioned from the
14 gross production tax levy imposed pursuant to Section
15 1001 of this title on natural gas and/or casinghead
16 gas to the Revenue Stabilization Fund created pursuant
17 to Section 34.102 of Title 62 of the Oklahoma
18 Statutes, the amount of revenue, if any, which exceeds
19 the moving five-year average amount for gas as defined
20 pursuant to paragraph 1 of subsection A of this
21 section,

22 b. until the apportionment to the General Revenue Fund
23 equals the moving five-year average amount for gas as
24 prescribed by paragraph 1 of subsection A of this

- 1 section, seventy-five percent (75%) shall be paid to
2 the State Treasurer of the state to be placed in the
3 General Revenue Fund of the state and used for the
4 general expense of state government, to be paid out
5 pursuant to direct appropriation by the Legislature,
6 c. before any other apportionment of revenue has been
7 made pursuant to this paragraph, twelve and one-half
8 percent (12.5%) of the sum collected from natural gas
9 and/or casinghead gas shall be paid to the various
10 county treasurers to be credited to the County Highway
11 Fund as follows: Each county shall receive a
12 proportionate share of the funds available based upon
13 the proportion of the total value of production from
14 such county in the corresponding month of the
15 preceding year, and
16 d. before any other apportionment of revenue has been
17 made pursuant to this paragraph, twelve and one-half
18 percent (12.5%) shall be allocated to each county as
19 provided for in subparagraph c of this paragraph and
20 shall be apportioned, on an average daily attendance
21 per capita distribution basis, as certified by the
22 State Superintendent of Public Instruction to the
23 school districts of the county where such pupils
24 attend school regardless of residence of such pupil,

1 provided the school district makes an ad valorem tax
2 levy of fifteen (15) mills for the current year and
3 maintains twelve (12) years of instruction;

4 4. For all monies collected from the tax levied on natural gas
5 and/or casinghead gas at a tax rate of one percent (1%) pursuant to
6 the provisions of subsection B of Section 1001 of this title:

7 a. fifty percent (50%) of the sum collected from natural
8 gas and/or casinghead gas shall be paid to the various
9 county treasurers to be credited to the County Highway
10 Fund as follows: Each county shall receive a
11 proportionate share of the funds available based upon
12 the proportion of the total value of production from
13 such county in the corresponding month of the
14 preceding year, and

15 b. fifty percent (50%) shall be allocated to each county
16 as provided for in subparagraph a of this paragraph
17 and shall be apportioned, on an average daily
18 attendance per capita distribution basis, as certified
19 by the State Superintendent of Public Instruction to
20 the school districts of the county where such pupils
21 attend school regardless of residence of such pupil,
22 provided the school district makes an ad valorem tax
23 levy of fifteen (15) mills for the current year and
24 maintains twelve (12) years of instruction;

1 5. For all monies collected from the tax levied on natural gas
2 and/or casinghead gas at a tax rate of two percent (2%) pursuant to
3 the provisions of paragraph 3 of subsection B of Section 1001 of
4 this title:

- 5 a. after the total revenue apportioned to the General
6 Revenue Fund as prescribed by subparagraph b of this
7 paragraph equals the moving five-year average amount
8 for gas as defined by paragraph 1 of subsection A of
9 this section, there shall be apportioned from the
10 gross production tax levy imposed pursuant to Section
11 1001 of this title on gas to the Revenue Stabilization
12 Fund created by Section 34.102 of Title 62 of the
13 Oklahoma Statutes, the amount of revenue, if any,
14 which exceeds the moving five-year average amount for
15 natural gas and/or casinghead gas as defined pursuant
16 to paragraph 1 of subsection A of this section,
- 17 b. until the apportionment to the General Revenue Fund
18 equals the moving five-year average amount for gas as
19 prescribed by paragraph 1 of subsection A of this
20 section, fifty percent (50%) shall be paid to the
21 State Treasurer to be placed in the General Revenue
22 Fund of the state and used for the general expense of
23 state government, to be paid out pursuant to direct
24 appropriation by the Legislature,

- 1 c. before any other apportionment of revenue has been
2 made pursuant to this paragraph, twenty-five percent
3 (25%) of the sum collected from natural gas and/or
4 casinghead gas shall be paid to the various county
5 treasurers to be credited to the County Highway Fund
6 as follows: Each county shall receive a proportionate
7 share of the funds available based upon the proportion
8 of the total value of production from such county in
9 the corresponding month of the preceding year, and
10 d. before any other apportionment of revenue has been
11 made pursuant to this paragraph, twenty-five percent
12 (25%) shall be allocated to each county as provided
13 for in subparagraph c of this paragraph and shall be
14 apportioned on an average daily attendance per capita
15 distribution basis, as certified by the State
16 Superintendent of Public Instruction, to the school
17 districts of the county where such pupils attend
18 school regardless of residence of such pupil, provided
19 the school district makes an ad valorem tax levy of
20 fifteen (15) mills for the current year and maintains
21 twelve (12) years of instruction;

22 6. For all monies collected from the tax levied on oil at a tax
23 rate of seven percent (7%) pursuant to the provisions of subsection
24 B of Section 1001 of this title:

- 1 a. there shall be apportioned from the gross production
2 tax levy imposed pursuant to Section 1001 of this
3 title on oil to the Revenue Stabilization Fund created
4 by Section 34.102 of Title 62 of the Oklahoma
5 Statutes, after the applicable maximum amount
6 prescribed by subsection C of this section has been
7 deposited to the funds therein specified, the amount
8 of revenue, if any, which would otherwise be
9 apportioned to the General Revenue Fund and which
10 exceeds the moving five-year average amount for oil as
11 defined pursuant to paragraph 2 of subsection A of
12 this section,
- 13 b. before any other apportionment of revenue has been
14 made pursuant to this paragraph, twenty-five and
15 seventy-two one-hundredths percent (25.72%) shall be
16 paid to the State Treasurer to be placed in the Common
17 Education Technology Revolving Fund created in Section
18 34.90 of Title 62 of the Oklahoma Statutes,
- 19 c. before any other apportionment of revenue has been
20 made pursuant to this paragraph, twenty-five and
21 seventy-two one-hundredths percent (25.72%) shall be
22 paid to the State Treasurer to be placed in the Higher
23 Education Capital Revolving Fund created in Section
24 34.91 of Title 62 of the Oklahoma Statutes,

- d. before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Oklahoma Student Aid Revolving Fund created in Section 34.92 of Title 62 of the Oklahoma Statutes,
- e. before any other apportionment of revenue has been made pursuant to this paragraph, three and seven hundred forty-five one-thousandths percent (3.745%) shall be distributed to the various counties of the state for deposit into the County Bridge and Road Improvement Fund of each county based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes to be used for the purposes set forth in the County Bridge and Road Improvement Act. The formula shall be similar to the formula currently used for the distribution of monies in the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to county road improvement and maintenance costs,

f. before any other apportionment of revenue has been made pursuant to this paragraph, four and twenty-eight one-hundredths percent (4.28%) shall be paid to the State Treasurer to be apportioned to:

(1) the following sources and in the following amounts through the fiscal year ending June 30, 2027:

(a) thirty-three and one-third percent (33 1/3%) to the Oklahoma Tourism and Recreation Department Capital Expenditure Revolving Fund created pursuant to Section 2254.1 of Title 74 of the Oklahoma Statutes,

(b) thirty-three and one-third percent (33 1/3%) to the Oklahoma Conservation Commission Infrastructure Revolving Fund created pursuant to Section 3-2-110 of Title 27A of the Oklahoma Statutes, and

(c) thirty-three and one-third percent (33 1/3%) to the Community Water Infrastructure Development Revolving Fund created pursuant to Section 1085.7A of Title 82 of the Oklahoma Statutes, and

(2) the Oklahoma Water Resources Board Rural Economic Action Plan Water Projects Fund for the fiscal

1 year beginning July 1, 2027, and for each fiscal
2 year thereafter,

3 g. before any other apportionment of revenue has been
4 made pursuant to this paragraph, seven and fourteen
5 one-hundredths percent (7.14%) of the sum collected
6 from oil shall be paid to the various county
7 treasurers, to be credited to the County Highway Fund
8 as follows: Each county shall receive a proportionate
9 share of the funds available based upon the proportion
10 of the total value of production from such county in
11 the corresponding month of the preceding year,

12 h. before any other apportionment of revenue has been
13 made pursuant to this paragraph, seven and fourteen
14 one-hundredths percent (7.14%) shall be allocated to
15 each county as provided in subparagraph g of this
16 paragraph and shall be apportioned, on an average
17 daily attendance per capita distribution basis, as
18 certified by the State Superintendent of Public
19 Instruction, to the school districts of the county
20 where such pupils attend school regardless of
21 residence of such pupil, provided the school district
22 makes an ad valorem tax levy of fifteen (15) mills for
23 the current year and maintains twelve (12) years of
24 instruction, and

1 i. before any other apportionment of revenue has been
2 made pursuant to this paragraph, five hundred thirty-
3 five one-thousandths percent (0.535%) of the levy
4 shall be transmitted by the Oklahoma Tax Commission to
5 the Statewide Circuit Engineering District Revolving
6 Fund as created in Section 687.2 of Title 69 of the
7 Oklahoma Statutes;

8 7. For all monies collected from the tax levied on oil at a tax
9 rate of four percent (4%) pursuant to the provisions of subsection B
10 of Section 1001 of this title:

11 a. there shall be apportioned from the gross production
12 tax levy imposed pursuant to Section 1001 of this
13 title on oil to the Revenue Stabilization Fund created
14 by Section 34.102 of Title 62 of the Oklahoma
15 Statutes, after the applicable maximum amount
16 prescribed by subsection C of this section has been
17 deposited to the funds therein specified, the amount
18 of revenue, if any, which would otherwise be
19 apportioned to the General Revenue Fund and which
20 exceeds the moving five-year average amount for oil as
21 defined pursuant to paragraph 2 of subsection A of
22 this section,

23 b. before any other apportionment of revenue has been
24 made pursuant to this paragraph, twenty-two and one-

1 half percent (22.5%) shall be paid to the State
2 Treasurer to be placed in the Common Education
3 Technology Revolving Fund created in Section 34.90 of
4 Title 62 of the Oklahoma Statutes,

5 c. before any other apportionment of revenue has been
6 made pursuant to this paragraph, twenty-two and one-
7 half percent (22.5%) shall be paid to the State
8 Treasurer to be placed in the Higher Education Capital
9 Revolving Fund created in Section 34.91 of Title 62 of
10 the Oklahoma Statutes,

11 d. before any other apportionment of revenue has been
12 made pursuant to this paragraph, twenty-two and one-
13 half percent (22.5%) shall be paid to the State
14 Treasurer to be placed in the Oklahoma Student Aid
15 Revolving Fund created in Section 34.92 of Title 62 of
16 the Oklahoma Statutes,

17 e. before any other apportionment of revenue has been
18 made pursuant to this paragraph, three and twenty-
19 eight one-hundredths percent (3.28%) shall be
20 distributed to the various counties of the state for
21 deposit into the County Bridge and Road Improvement
22 Fund of each county based on a formula developed by
23 the Department of Transportation and approved by the
24 Department of Transportation County Advisory Board

1 created pursuant to Section 302.1 of Title 69 of the
2 Oklahoma Statutes to be used for the purposes set
3 forth in the County Bridge and Road Improvement Act.
4 The formula shall be similar to the formula currently
5 used for the distribution of monies in the County
6 Bridge Program funds, but shall also take into
7 consideration the effect of the terrain and traffic
8 volume as related to county road improvement and
9 maintenance costs,

10 f. before any other apportionment of revenue has been
11 made pursuant to this paragraph, three and seventy-
12 five one-hundredths percent (3.75%) shall be paid to
13 the State Treasurer to be apportioned to:

14 (1) the following sources and in the following
15 amounts through the fiscal year ending June 30,
16 2027:

17 (a) thirty-three and one-third percent (33 1/3%)
18 to the Oklahoma Tourism and Recreation
19 Department Capital Expenditure Revolving
20 Fund created pursuant to Section 2254.1 of
21 Title 74 of the Oklahoma Statutes,

22 (b) thirty-three and one-third percent (33 1/3%)
23 to the Oklahoma Conservation Commission
24 Infrastructure Revolving Fund created

1 pursuant to Section 3-2-110 of Title 27A of
2 the Oklahoma Statutes, and

3 (c) thirty-three and one-third percent (33 1/3%)
4 to the Community Water Infrastructure
5 Development Revolving Fund created pursuant
6 to Section 1085.7A of Title 82 of the
7 Oklahoma Statutes, and

8 (2) the Oklahoma Water Resources Board Rural Economic
9 Action Plan Water Projects Fund for the fiscal
10 year beginning July 1, 2027, and for each fiscal
11 year thereafter,

12 g. before any other apportionment of revenue has been
13 made pursuant to this paragraph, twelve and one-half
14 percent (12.5%) of the sum collected from oil shall be
15 paid to the various county treasurers, to be credited
16 to the County Highway Fund as follows: Each county
17 shall receive a proportionate share of the funds
18 available based upon the proportion of the total value
19 of production from such county in the corresponding
20 month of the preceding year,

21 h. before any other apportionment of revenue has been
22 made pursuant to this paragraph, twelve and one-half
23 percent (12.5%) shall be allocated to each county as
24 provided in subparagraph g of this paragraph and shall

1 be apportioned on an average daily attendance per
2 capita distribution basis, as certified by the State
3 Superintendent of Public Instruction, to the school
4 districts of the county where such pupils attend
5 school regardless of residence of such pupil, provided
6 the school district makes an ad valorem tax levy of
7 fifteen (15) mills for the current year and maintains
8 twelve (12) years of instruction, and

- 9 i. before any other apportionment of revenue has been
10 made pursuant to this paragraph, forty-seven one-
11 hundredths percent (0.47%) of the levy shall be
12 transmitted by the Tax Commission to the Statewide
13 Circuit Engineering District Revolving Fund as created
14 in Section 687.2 of Title 69 of the Oklahoma Statutes;

15 8. For all monies collected from the tax levied on oil at a tax
16 rate of one percent (1%) pursuant to the provisions of subsection B
17 of Section 1001 of this title:

- 18 a. fifty percent (50%) of the sum collected shall be paid
19 to the various county treasurers, to be credited to
20 the County Highway Fund as follows: Each county shall
21 receive a proportionate share of the funds available
22 based upon the proportion of the total value of
23 production from such county in the corresponding month
24 of the preceding year, and

1 b. fifty percent (50%) shall be allocated to each county
2 as provided for in subparagraph a of this paragraph
3 and shall be apportioned on an average daily
4 attendance per capita distribution basis, as certified
5 by the State Superintendent of Public Instruction, to
6 the school districts of the county where such pupils
7 attend school regardless of residence of such pupil,
8 provided the school district makes an ad valorem tax
9 levy of fifteen (15) mills for the current year and
10 maintains twelve (12) years of instruction;

11 9. For all monies collected from the tax levied on oil at a tax
12 rate of two percent (2%) pursuant to the provisions of paragraph 3
13 of subsection B of Section 1001 of this title:

14 a. there shall be apportioned from the gross production
15 tax levy imposed pursuant to Section 1001 of this
16 title on oil to the Revenue Stabilization Fund created
17 by Section 34.102 of Title 62 of the Oklahoma
18 Statutes, the amount of revenue, if any, which exceeds
19 the moving five-year average amount for oil as defined
20 pursuant to paragraph 2 of subsection A of this
21 section,

22 b. until the apportionment to the General Revenue Fund
23 equals the moving five-year average amount for oil as
24 prescribed by paragraph 2 of subsection A of this

1 section, fifty percent (50%) shall be paid to the
2 State Treasurer to be placed in the General Revenue
3 Fund of the state and used for the general expense of
4 state government, to be paid out pursuant to direct
5 appropriation by the Legislature,

6 c. before any other apportionment of revenue has been
7 made pursuant to this paragraph, twenty-five percent
8 (25%) of the sum collected from oil shall be paid to
9 the various county treasurers, to be credited to the
10 County Highway Fund as follows: Each county shall
11 receive a proportionate share of the funds available
12 based upon the proportion of the total value of
13 production from such county in the corresponding month
14 of the preceding year, and

15 d. before any other apportionment of revenue has been
16 made pursuant to this paragraph, twenty-five percent
17 (25%) shall be allocated to each county as provided in
18 subparagraph c of this paragraph and shall be
19 apportioned on an average daily attendance per capita
20 distribution basis, as certified by the State
21 Superintendent of Public Instruction, to the school
22 districts of the county where such pupils attend
23 school regardless of residence of such pupil, provided
24 the school district makes an ad valorem tax levy of

1 fifteen (15) mills for the current year and maintains
2 twelve (12) years of instruction;

3 10. On or after June 28, 2018, the gross production tax levied
4 on natural gas or casinghead gas at the rate of five percent (5%)
5 provided for in paragraph 3 of subsection B of Section 1001 of this
6 title shall be apportioned as follows:

7 a. after the total revenue apportioned to the General
8 Revenue Fund as prescribed by subparagraph b of this
9 paragraph equals the moving five-year average amount
10 for gas as defined by paragraph 1 of subsection A of
11 this section, there shall be apportioned from the
12 gross production tax levy imposed pursuant to Section
13 1001 of this title on natural gas and/or casinghead
14 gas to the Revenue Stabilization Fund created pursuant
15 to Section 34.102 of Title 62 of the Oklahoma
16 Statutes, the amount of revenue, if any, which exceeds
17 the moving five-year average amount for gas as defined
18 pursuant to paragraph 1 of subsection A of this
19 section,

20 b. until the apportionment to the General Revenue Fund
21 equals the moving five-year average amount for gas as
22 prescribed by paragraph 1 of subsection A of this
23 section, ~~eighty percent (80%)~~ sixty percent (60%)
24 shall be paid to the State Treasurer of the state to

1 be placed in the General Revenue Fund of the state and
2 used for the general expense of state government, to
3 be paid out pursuant to direct appropriation by the
4 Legislature,

5 c. before any other apportionment of revenue has been
6 made pursuant to this paragraph, ten percent (10%) of
7 the sum collected from natural gas and/or casinghead
8 gas shall be paid to the various county treasurers to
9 be credited to the County Highway Fund as follows:

10 Each county shall receive a proportionate share of the
11 funds available based upon the proportion of the total
12 value of production from such county in the
13 corresponding month of the preceding year, ~~and~~

14 d. before any other apportionment of revenue has been
15 made pursuant to this paragraph, ten percent (10%)
16 shall be allocated to each county as provided for in
17 subparagraph c of this paragraph and shall be
18 apportioned, on an average daily attendance per capita
19 distribution basis, as certified by the State
20 Superintendent of Public Instruction to the school
21 districts of the county where such pupils attend
22 school regardless of residence of such pupil, provided
23 the school district makes an ad valorem tax levy of
24

1 fifteen (15) mills for the current year and maintains
2 twelve (12) years of instruction, and
3 e. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twenty percent (20%)
5 shall be remitted to the State Treasurer to be
6 credited to the Preserving and Advancing County
7 Transportation Fund created in Section 1 of this act,
8 but in no event shall the total amount apportioned in
9 any fiscal year pursuant to this subparagraph exceed
10 Seventy-five Million Dollars (\$75,000,000.00). Any
11 amounts in excess of Seventy-five Million Dollars
12 (\$75,000,000.00) shall be placed in the General
13 Revenue Fund of the state and used for the general
14 expense of state government, to be paid out pursuant
15 to direct appropriation by the Legislature; and

16 11. On or after June 28, 2018, the gross production tax on oil
17 levied at the rate of five percent (5%) provided for in paragraph 3
18 of subsection B of Section 1001 of this title shall be apportioned
19 as follows:

20 a. there shall be apportioned from the gross production
21 tax levy imposed pursuant to Section 1001 of this
22 title on oil to the Revenue Stabilization Fund created
23 by Section 34.102 of Title 62 of the Oklahoma
24 Statutes, after the applicable maximum amount

1 prescribed by subsection C of this section has been
2 deposited to the funds therein specified, the amount
3 of revenue, if any, which would otherwise be
4 apportioned to the General Revenue Fund and which
5 exceeds the moving five-year average amount for oil as
6 defined pursuant to paragraph 2 of subsection A of
7 this section,

8 b. before any other apportionment of revenue has been
9 made pursuant to this paragraph, twenty-three and
10 seventy-five one-hundredths percent (23.75%) shall be
11 paid to the State Treasurer to be placed in the Common
12 Education Technology Revolving Fund created in Section
13 34.90 of Title 62 of the Oklahoma Statutes,

14 c. before any other apportionment of revenue has been
15 made pursuant to this paragraph, twenty-three and
16 seventy-five one-hundredths percent (23.75%) shall be
17 paid to the State Treasurer to be placed in the Higher
18 Education Capital Revolving Fund created in Section
19 34.91 of Title 62 of the Oklahoma Statutes,

20 d. before any other apportionment of revenue has been
21 made pursuant to this paragraph, twenty-three and
22 seventy-five one-hundredths percent (23.75%) shall be
23 paid to the State Treasurer to be placed in the
24

- Oklahoma Student Aid Revolving Fund created in Section 34.92 of Title 62 of the Oklahoma Statutes,
- e. before any other apportionment of revenue has been made pursuant to this paragraph, three and twenty-eight one-hundredths percent (3.28%) shall be distributed to the various counties of the state for deposit into the County Bridge and Road Improvement Fund of each county based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes to be used for the purposes set forth in the County Bridge and Road Improvement Act. The formula shall be similar to the formula currently used for the distribution of monies in the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to county road improvement and maintenance costs,
- f. before any other apportionment of revenue has been made pursuant to this paragraph, five percent (5%) shall be paid to the State Treasurer to be apportioned to:

1 (1) the following sources and in the following
2 amounts through the fiscal year ending June 30,
3 2027:

4 (a) thirty-three and one-third percent (33 1/3%)
5 to the Oklahoma Tourism and Recreation
6 Department Capital Expenditure Revolving
7 Fund created pursuant to Section 2254.1 of
8 Title 74 of the Oklahoma Statutes,

9 (b) thirty-three and one-third percent (33 1/3%)
10 to the Oklahoma Conservation Commission
11 Infrastructure Revolving Fund created
12 pursuant to Section 3-2-110 of Title 27A of
13 the Oklahoma Statutes, and

14 (c) thirty-three and one-third percent (33 1/3%)
15 to the Community Water Infrastructure
16 Development Revolving Fund created pursuant
17 to Section 1085.7A of Title 82 of the
18 Oklahoma Statutes, and

19 (2) the Oklahoma Water Resources Board Rural Economic
20 Action Plan Water Projects Fund for the fiscal
21 year beginning July 1, 2027, and for each fiscal
22 year thereafter,

23 g. before any other apportionment of revenue has been
24 made pursuant to this paragraph, ten percent (10%) of

1 the sum collected from oil shall be paid to the
2 various county treasurers, to be credited to the
3 County Highway Fund as follows: Each county shall
4 receive a proportionate share of the funds available
5 based upon the proportion of the total value of
6 production from such county in the corresponding month
7 of the preceding year,

8 h. before any other apportionment of revenue has been
9 made pursuant to this paragraph, ten percent (10%)
10 shall be allocated to each county as provided in
11 subparagraph g of this paragraph and shall be
12 apportioned on an average daily attendance per capita
13 distribution basis, as certified by the State
14 Superintendent of Public Instruction, to the school
15 districts of the county where such pupils attend
16 school regardless of residence of such pupil, provided
17 the school district makes an ad valorem tax levy of
18 fifteen (15) mills for the current year and maintains
19 twelve (12) years of instruction, and

20 i. before any other apportionment of revenue has been
21 made pursuant to this paragraph, forty-seven one-
22 hundredths percent (0.47%) of the levy shall be
23 transmitted by the Tax Commission to the Statewide
24

1 Circuit Engineering District Revolving Fund as created
2 in Section 687.2 of Title 69 of the Oklahoma Statutes.

3 C. Provided, notwithstanding any other provision of this
4 section, the total amounts deposited to the Common Education
5 Technology Revolving Fund, the Higher Education Capital Revolving
6 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic
7 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation
8 Department Capital Expenditure Revolving Fund, the Oklahoma
9 Conservation Commission Infrastructure Revolving Fund and the
10 Community Water Infrastructure Development Revolving Fund pursuant
11 to paragraphs 6, 7 and 11 of subsection B of this section shall not
12 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any
13 fiscal year. Except as otherwise provided in this subsection, all
14 sums in excess of One Hundred Fifty Million Dollars
15 (\$150,000,000.00) in any fiscal year which would otherwise be
16 deposited in such funds shall be apportioned by the Oklahoma Tax
17 Commission to the General Revenue Fund of the state.

18 SECTION 3. This act shall become effective July 1, 2025.

19 SECTION 4. It being immediately necessary for the preservation
20 of the public peace, health or safety, an emergency is hereby
21 declared to exist, by reason whereof this act shall take effect and
22 be in full force from and after its passage and approval."
23
24

1 Passed the House of Representatives the 29th day of April, 2025.

2
3
4 Presiding Officer of the House of
Representatives
5

6 Passed the Senate the ____ day of _____, 2025.

7
8
9 Presiding Officer of the Senate
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1 ENGROSSED SENATE
2 BILL NO. 258

By: Haste of the Senate

3 and

4 Miller of the House

5
6 [appropriation - eligibility and selection criteria
7 - noncodification - effective date - emergency]

8
9
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 5. NEW LAW A new section of law not to be
12 codified in the Oklahoma Statutes reads as follows:

13 A. There is hereby appropriated to the County Improvements for
14 Roads and Bridges Fund created pursuant to Section 507 of Title 69
15 of the Oklahoma Statutes from any monies not otherwise appropriated
16 from the General Revenue Fund of the State Treasury for the fiscal
17 year ending June 30, 2026, the sum of Twenty-five Million Dollars
18 (\$25,000,000.00) or so much thereof as may be necessary for the
19 reconstruction of county bridges on the portion of the county
20 highway system defined as Major Collector routes in accordance with
21 the provisions of Section 654 of Title 69 of the Oklahoma Statutes.
22 Projects proposed by the counties will be submitted to, evaluated,
23 and prioritized by the Department of Transportation in accordance
24 with the criteria provided for in this subsection.

1 B. Bridges proposed for reconstruction will be generally
2 evaluated based on the state of project innovation, readiness,
3 structural adequacy, safety, serviceability, functional
4 obsolescence, essentiality for public use, and special reductions
5 for characteristics such as detour length, traffic safety features,
6 and current school bus routes.

7 C. The direct or indirect financial participation by the county
8 proposing the project shall be an additional selection factor for
9 proposed projects, along with the objective distribution of funding.

10 D. Any approved projects awarded by the Transportation
11 Commission shall be contracted as provided by law.

12 SECTION 6. This act shall become effective July 1, 2025.

13 SECTION 7. It being immediately necessary for the preservation
14 of the public peace, health or safety, an emergency is hereby
15 declared to exist, by reason whereof this act shall take effect and
16 be in full force from and after its passage and approval.

1 Passed the Senate the 25th day of March, 2025.

2
3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2025.

7
8 _____
9 Presiding Officer of the House
10 of Representatives