

SENATE CHAMBER

STATE OF OKLAHOMA

DISPOSITION

☒ FLOOR AMENDMENT


No. 1

☐ COMMITTEE AMENDMENT

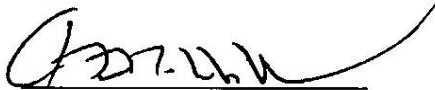
(Date)

I move to amend House Bill No. 2758 by the attached floor substitute (Request #2074) for the title, enacting clause, and entire body of the measure.

Submitted by:


Senator Haste

I hereby grant permission for the floor substitute to be adopted.



Senator Hall, Chair (required)

Note: Appropriations committee requires Appropriations committee Chairman's signature.

Haste-MSBB-FS-HB2758

4/30/2025 1:39 PM

(Floor Amendments Only)

Date and Time Filed: 4.30.25 1:56pm 

☐ Untimely

☐ Amendment Cycle Extended

☐ Secondary Amendment

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

FLOOR SUBSTITUTE
FOR ENGROSSED

HOUSE BILL NO. 2758

By: Caldwell (Trey), Burns,
Fetgatter, Cantrell,
Crosswhite Hader, and
Miller of the House

and

Haste of the Senate

FLOOR SUBSTITUTE

[transportation - financing - Preserving and
Advancing County Transportation Fund - provisions -
allocations - methodologies - ratio - apportionment -
taxes - codification - effective date -
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 designated 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

1 not limited to, apportionments made pursuant to paragraph 4 of
2 subsection B of Section 1004 of Title 68 of the Oklahoma Statutes.
3 All monies accruing to the credit of the fund are hereby
4 appropriated and may be allocated, budgeted, and expended pursuant
5 to subsections B and C of this section. Expenditures from the fund
6 shall be made upon warrants issued by the State Treasurer against
7 claims filed as prescribed by law with the Director of the Office of
8 Management and Enterprise Services for approval and payment.

9 B. Fifty percent (50%) of the monies deposited to the credit of
10 the PACT Fund shall be allocated to the various counties in a manner
11 that increases a county's per county mile highway construction and
12 maintenance ratio to a target ratio of Four Thousand Dollars
13 (\$4,000.00) per county road mile, prioritizing counties with the
14 lowest such ratio, until all of the various counties reach such
15 target ratio. Any remaining amounts shall be allocated to the
16 various counties in the proportion which the certified county road
17 miles of each county bears to the sum of county road miles in the
18 state.

19 C. 1. Fifty percent (50%) of the monies deposited to the
20 credit of the PACT Fund shall be allocated to the various counties
21 as necessary for the reconstruction of county bridges on the portion
22 of the county highway system defined as major collector routes in
23 accordance with the provisions of Section 654 of Title 69 of the
24 Oklahoma Statutes. Prior to any funds for such projects being

1 allocated, the counties shall submit the proposed projects to the
2 Department of Transportation, which shall evaluate and confirm
3 whether the proposed projects are in accordance with the criteria
4 provided for in this subsection prior to any funds for such projects
5 being allocated.

6 2. Bridges proposed for reconstruction will be generally
7 evaluated based on the state of project innovation, readiness,
8 structural adequacy, safety, serviceability, functional
9 obsolescence, essentiality for public use, structural deficiency
10 ranking as captured in the most recent ODOT bridge summary report at
11 the time of submission, and special reductions for characteristics
12 such as detour length, traffic safety features, and current school
13 bus routes.

14 D. Each county treasurer shall deposit such funds as received
15 under the provisions of this section to the county's county highway
16 fund, and such funds shall be used for constructing and maintaining
17 the county highway system.

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

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

22 1. "Moving five-year average amount for gas" means, for
23 purposes of the apportionments prescribed by this section, the
24 amount of gross production tax on natural gas collected for each of

1 the five (5) complete fiscal years, as computed by the State Board
2 of Equalization pursuant to Section 34.103 of Title 62 of the
3 Oklahoma Statutes; and

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

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

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

15 a. eighty-five and seventy-two one-hundredths percent
16 (85.72%) shall be paid to the State Treasurer of the
17 state to be placed in the General Revenue Fund of the
18 state and used for the general expense of state
19 government, to be paid out pursuant to direct
20 appropriation by the Legislature,

21 b. seven and fourteen one-hundredths percent (7.14%) of
22 the sum collected from natural gas ~~and/or~~ or
23 casinghead gas or asphalt or ores bearing uranium,
24 lead, zinc, jack, gold, silver, or copper shall be

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

7 c. seven and fourteen one-hundredths percent (7.14%)
8 shall be allocated to each county as provided for in
9 subparagraph b of this paragraph and shall be
10 apportioned, on an average daily attendance per capita
11 distribution basis, as certified by the ~~State~~
12 Superintendent of Public Instruction to the school
13 districts of the county where such pupils attend
14 school regardless of residence of such pupil, provided
15 the school district makes an ad valorem tax levy of
16 fifteen (15) mills for the current year and maintains
17 twelve (12) years of instruction;

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

22 a. after the total revenue apportioned to the General
23 Revenue Fund as prescribed by subparagraph b of this
24 paragraph equals the moving five-year average amount

1 for gas as defined by paragraph 1 of subsection A of
2 this section, there shall be apportioned from the
3 gross production tax levy imposed pursuant to Section
4 1001 of this title on natural gas ~~and/or~~ or casinghead
5 gas to the Revenue Stabilization Fund created by
6 Section 34.102 of Title 62 of the Oklahoma Statutes,
7 the amount of revenue, if any, which exceeds the
8 moving five-year average amount for gas as defined
9 pursuant to paragraph 1 of subsection A of this
10 section,

11 b. until the apportionment to the General Revenue Fund
12 equals the moving five-year average amount for gas as
13 ~~prescribed~~ defined by paragraph 1 of subsection A of
14 this section, eighty-five and seventy-two one-
15 hundredths percent (85.72%) shall be paid to the State
16 Treasurer of the state to be placed in the General
17 Revenue Fund of the state and used for the general
18 expense of state government, to be paid out pursuant
19 to direct appropriation by the Legislature,

20 c. before any other apportionment of revenue has been
21 made pursuant to this paragraph, seven and fourteen
22 one-hundredths percent (7.14%) of the sum collected
23 from natural gas ~~and/or~~ or casinghead gas shall be
24 paid to the various county treasurers to be credited

1 to the ~~County Highway Fund~~ county highway fund as
2 follows: Each county shall receive a proportionate
3 share of the funds available based upon the proportion
4 of the total value of production from such county in
5 the corresponding month of the preceding year, and

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

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

22 a. ~~after the total revenue apportioned to the General~~
23 ~~Revenue Fund as prescribed by subparagraph b of this~~
24 ~~paragraph equals the moving five year average amount~~

1 ~~for gas as defined by paragraph 1 of subsection A of~~
2 ~~this section, there shall be apportioned from the~~
3 ~~gross production tax levy imposed pursuant to Section~~
4 ~~1001 of this title on natural gas and/or casinghead~~
5 ~~gas to the Revenue Stabilization Fund created pursuant~~
6 ~~to Section 34.102 of Title 62 of the Oklahoma~~
7 ~~Statutes, the amount of revenue, if any, which exceeds~~
8 ~~the moving five year average amount for gas as defined~~
9 ~~pursuant to paragraph 1 of subsection A of this~~
10 ~~section,~~

11 ~~b. until the apportionment to the General Revenue Fund~~
12 ~~equals the moving five year average amount for gas as~~
13 ~~prescribed by paragraph 1 of subsection A of this~~
14 ~~section, seventy-five percent (75%) shall be paid to~~
15 ~~the State Treasurer of the state to be placed in the~~
16 ~~General Revenue Fund of the state and used for the~~
17 ~~general expense of state government, to be paid out~~
18 ~~pursuant to direct appropriation by the Legislature,~~

19 ~~c. before any other apportionment of revenue has been~~
20 ~~made pursuant to this paragraph, twelve and one half~~
21 ~~percent (12.5%) of the sum collected from natural gas~~
22 ~~and/or casinghead gas shall be paid to the various~~
23 ~~county treasurers to be credited to the County Highway~~
24 ~~Fund as follows: Each county shall receive a~~

~~proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and~~

~~d. before any other apportionment of revenue has been made pursuant to this paragraph, twelve and one-half percent (12.5%) shall be allocated to each county as provided for in subparagraph c of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;~~

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

~~a. fifty percent (50%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon~~

~~the proportion of the total value of production from such county in the corresponding month of the preceding year, and~~

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

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

~~a. after the total revenue apportioned to the General Revenue Fund as prescribed by subparagraph b of this paragraph equals the moving five year average amount for gas as defined by paragraph 1 of subsection A of this section, there shall be apportioned from the gross production tax levy imposed pursuant to Section 1001 of this title on gas to the Revenue Stabilization~~

~~Fund created by Section 34.102 of Title 62 of the Oklahoma Statutes, the amount of revenue, if any, which exceeds the moving five year average amount for natural gas and/or casinghead gas as defined pursuant to paragraph 1 of subsection A of this section,~~

b. ~~until the apportionment to the General Revenue Fund equals the moving five year average amount for gas as prescribed by paragraph 1 of subsection A of this section, fifty percent (50%) shall be paid to the State Treasurer to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature,~~

c. ~~before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five percent (25%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and~~

d. ~~before any other apportionment of revenue has been made pursuant to this paragraph, twenty-five percent~~

~~(25%) shall be allocated to each county as provided for in subparagraph c of this paragraph and shall be apportioned on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction, to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;~~

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

a. there shall be apportioned from the gross production tax levy imposed pursuant to Section 1001 of this title on oil to the Revenue Stabilization Fund created by Section 34.102 of Title 62 of the Oklahoma Statutes, after the applicable maximum amount prescribed by subsection C of this section has been deposited to the funds therein specified, the amount of revenue, if any, which would otherwise be apportioned to the General Revenue Fund and which exceeds the moving five-year average amount for oil as

1 defined pursuant to paragraph 2 of subsection A of
2 this section,

3 b. before any other apportionment of revenue has been
4 made pursuant to this paragraph, twenty-five and
5 seventy-two one-hundredths percent (25.72%) shall be
6 paid to the State Treasurer to be placed in the Common
7 Education Technology Revolving Fund created in Section
8 34.90 of Title 62 of the Oklahoma Statutes,

9 c. before any other apportionment of revenue has been
10 made pursuant to this paragraph, twenty-five and
11 seventy-two one-hundredths percent (25.72%) shall be
12 paid to the State Treasurer to be placed in the Higher
13 Education Capital Revolving Fund created in Section
14 34.91 of Title 62 of the Oklahoma Statutes,

15 d. before any other apportionment of revenue has been
16 made pursuant to this paragraph, twenty-five and
17 seventy-two one-hundredths percent (25.72%) shall be
18 paid to the State Treasurer to be placed in the
19 Oklahoma Student Aid Revolving Fund created in Section
20 34.92 of Title 62 of the Oklahoma Statutes,

21 e. before any other apportionment of revenue has been
22 made pursuant to this paragraph, three and seven
23 hundred forty-five one-thousandths percent (3.745%)
24 shall be distributed to the various counties of the

1 state for deposit into the County Bridge and Road
2 Improvement Fund of each county based on a formula
3 developed by the Department of Transportation and
4 approved by the Department of Transportation County
5 Advisory Board created pursuant to Section 302.1 of
6 Title 69 of the Oklahoma Statutes to be used for the
7 purposes set forth in the County Bridge and Road
8 Improvement Act. The formula shall be similar to the
9 formula currently used for the distribution of monies
10 in the County Bridge Program funds, but shall also
11 take into consideration the effect of the terrain and
12 traffic volume as related to county road improvement
13 and maintenance costs,

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

18 (1) the following sources and in the following
19 amounts through the fiscal year ending June 30,
20 2027:

21 (a) thirty-three and one-third percent (33 1/3%)
22 to the Oklahoma Tourism and Recreation
23 Department Capital Expenditure Revolving
24

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

g. before any other apportionment of revenue has been
made pursuant to this paragraph, seven and fourteen
one-hundredths percent (7.14%) of the sum collected
from oil shall be paid to the various county
treasurers, to be credited to the ~~County Highway Fund~~
county highway fund as follows: Each county shall
receive a proportionate share of the funds available
based upon the proportion of the total value of

1 production from such county in the corresponding month
2 of the preceding year,

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

16 i. before any other apportionment of revenue has been
17 made pursuant to this paragraph, five hundred thirty-
18 five one-thousandths percent (0.535%) of the levy
19 shall be transmitted by the Oklahoma Tax Commission to
20 the Statewide Circuit Engineering District Revolving
21 Fund as created in Section 687.2 of Title 69 of the
22 Oklahoma Statutes;

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

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

16 ~~b. before any other apportionment of revenue has been~~
17 ~~made pursuant to this paragraph, twenty-two and one-~~
18 ~~half percent (22.5%) shall be paid to the State~~
19 ~~Treasurer to be placed in the Common Education~~
20 ~~Technology Revolving Fund created in Section 34.90 of~~
21 ~~Title 62 of the Oklahoma Statutes,~~

22 ~~c. before any other apportionment of revenue has been~~
23 ~~made pursuant to this paragraph, twenty-two and one-~~
24 ~~half percent (22.5%) shall be paid to the State~~

~~Treasurer to be placed in the Higher Education Capital
Revolving Fund created in Section 34.91 of Title 62 of
the Oklahoma Statutes,~~

~~d. before any other apportionment of revenue has been
made pursuant to this paragraph, twenty-two and one
half percent (22.5%) 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 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, three and seventy-
five one-hundredths percent (3.75%) 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
year beginning July 1, 2027, and for each fiscal
year thereafter,~~

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

~~h. before any other apportionment of revenue has been
made pursuant to this paragraph, twelve and one-half
percent (12.5%) shall be allocated to each county as
provided in subparagraph g of this paragraph and shall
be apportioned on an average daily attendance per
capita distribution basis, as certified by the State
Superintendent of Public Instruction, to the school
districts of the county where such pupils attend
school regardless of residence of such pupil, provided
the school district makes an ad valorem tax levy of~~

~~fifteen (15) mills for the current year and maintains
twelve (12) years of instruction, and
i. before any other apportionment of revenue has been
made pursuant to this paragraph, forty seven one-
hundredths percent (0.47%) of the levy shall be
transmitted by the Tax Commission to the Statewide
Circuit Engineering District Revolving Fund as created
in Section 687.2 of Title 69 of the Oklahoma Statutes;~~

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

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

~~b. fifty percent (50%) shall be allocated to each county
as provided for in subparagraph a of this paragraph
and shall be apportioned on an average daily
attendance per capita distribution basis, as certified
by the State Superintendent of Public Instruction, to
the school districts of the county where such pupils~~

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

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

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

16 ~~b. until the apportionment to the General Revenue Fund~~
17 ~~equals the moving five-year average amount for oil as~~
18 ~~prescribed by paragraph 2 of subsection A of this~~
19 ~~section, fifty percent (50%) shall be paid to the~~
20 ~~State Treasurer to be placed in the General Revenue~~
21 ~~Fund of the state and used for the general expense of~~
22 ~~state government, to be paid out pursuant to direct~~
23 ~~appropriation by the Legislature,~~

1 ~~e. before any other apportionment of revenue has been~~
2 ~~made pursuant to this paragraph, twenty-five percent~~
3 ~~(25%) of the sum collected from oil shall be paid to~~
4 ~~the various county treasurers, to be credited to the~~
5 ~~County Highway Fund as follows: Each county shall~~
6 ~~receive a proportionate share of the funds available~~
7 ~~based upon the proportion of the total value of~~
8 ~~production from such county in the corresponding month~~
9 ~~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 in~~
13 ~~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 ~~10.~~ 4. On or after June 28, 2018, the gross production tax
23 levied on natural gas or casinghead gas at the rate of five percent
24

1 (5%) provided for in paragraph 3 of subsection B of Section 1001 of
2 this title shall be apportioned as follows:

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

16 b. until the apportionment to the General Revenue Fund
17 equals the moving five-year average amount for gas as
18 ~~prescribed~~ defined by paragraph 1 of subsection A of
19 this section, ~~eighty percent (80%)~~ sixty percent (60%)
20 shall be paid to the State Treasurer of the state to
21 be placed in the General Revenue Fund of the state and
22 used for the general expense of state government, to
23 be paid out pursuant to direct appropriation by the
24 Legislature,

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

1 shall be remitted to the State Treasurer to be
2 credited to the Preserving and Advancing County
3 Transportation Fund created in Section 1 of this act,
4 but in no event shall the total amount apportioned in
5 any fiscal year pursuant to this subparagraph exceed
6 Seventy-five Million Dollars (\$75,000,000.00). Any
7 amounts in excess of Seventy-five Million Dollars
8 (\$75,000,000.00) shall be placed in the General
9 Revenue Fund of the state and used for the general
10 expense of state government, to be paid out pursuant
11 to direct appropriation by the Legislature; and

12 ~~11.~~ 5. On or after June 28, 2018, the gross production tax on
13 oil levied at the rate of five percent (5%) provided for in
14 paragraph 3 of subsection B of Section 1001 of this title shall be
15 apportioned as follows:

- 16 a. there shall be apportioned from the gross production
17 tax levy imposed pursuant to Section 1001 of this
18 title on oil to the Revenue Stabilization Fund created
19 by Section 34.102 of Title 62 of the Oklahoma
20 Statutes, after the applicable maximum amount
21 prescribed by subsection C of this section has been
22 deposited to the funds therein specified, the amount
23 of revenue, if any, which would otherwise be
24 apportioned to the General Revenue Fund and which

1 exceeds the moving five-year average amount for oil as
2 defined pursuant to paragraph 2 of subsection A of
3 this section,

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

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

16 d. before any other apportionment of revenue has been
17 made pursuant to this paragraph, twenty-three and
18 seventy-five one-hundredths percent (23.75%) shall be
19 paid to the State Treasurer to be placed in the
20 Oklahoma Student Aid Revolving Fund created in Section
21 34.92 of Title 62 of the Oklahoma Statutes,

22 e. before any other apportionment of revenue has been
23 made pursuant to this paragraph, three and twenty-
24 eight one-hundredths percent (3.28%) shall be

1 distributed to the various counties of the state for
2 deposit into the County Bridge and Road Improvement
3 Fund of each county based on a formula developed by
4 the Department of Transportation and approved by the
5 Department of Transportation County Advisory Board
6 created pursuant to Section 302.1 of Title 69 of the
7 Oklahoma Statutes to be used for the purposes set
8 forth in the County Bridge and Road Improvement Act.
9 The formula shall be similar to the formula currently
10 used for the distribution of monies in the County
11 Bridge Program funds, but shall also take into
12 consideration the effect of the terrain and traffic
13 volume as related to county road improvement and
14 maintenance costs,

15 f. before any other apportionment of revenue has been
16 made pursuant to this paragraph, five percent (5%)
17 shall be paid to the State Treasurer to be apportioned
18 to:

19 (1) the following sources and in the following
20 amounts through the fiscal year ending June 30,
21 2027:

22 (a) thirty-three and one-third percent (33 1/3%)
23 to the Oklahoma Tourism and Recreation
24 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
year beginning July 1, 2027, and for each fiscal
year thereafter,

g. before any other apportionment of revenue has been
made pursuant to this paragraph, ten percent (10%) of
the sum collected from oil shall be paid to the
various county treasurers, to be credited to the
~~County Highway Fund~~ county highway fund as follows:
Each county shall receive a proportionate share of the
funds available based upon the proportion of the total

- 1 value of production from such county in the
2 corresponding month of the preceding year,
- 3 h. before any other apportionment of revenue has been
4 made pursuant to this paragraph, ten percent (10%)
5 shall be allocated to each county as provided in
6 subparagraph g of this paragraph and shall be
7 apportioned on an average daily attendance per capita
8 distribution basis, as certified by the ~~State~~
9 Superintendent of Public Instruction, to the school
10 districts of the county where such pupils attend
11 school regardless of residence of such pupil, provided
12 the school district makes an ad valorem tax levy of
13 fifteen (15) mills for the current year and maintains
14 twelve (12) years of instruction, and
- 15 i. before any other apportionment of revenue has been
16 made pursuant to this paragraph, forty-seven one-
17 hundredths percent (0.47%) of the levy shall be
18 transmitted by the Tax Commission to the Statewide
19 Circuit Engineering District Revolving Fund as created
20 in Section 687.2 of Title 69 of the Oklahoma Statutes.

21 C. Provided, notwithstanding any other provision of this
22 section, the total amounts deposited to the Common Education
23 Technology Revolving Fund, the Higher Education Capital Revolving
24 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic

1 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation
2 Department Capital Expenditure Revolving Fund, the Oklahoma
3 Conservation Commission Infrastructure Revolving Fund, and the
4 Community Water Infrastructure Development Revolving Fund pursuant
5 to paragraphs ~~6, 7~~ 3 and ~~11~~ 5 of subsection B of this section shall
6 not exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in
7 any fiscal year. Except as otherwise provided in this subsection,
8 all sums in excess of One Hundred Fifty Million Dollars
9 (\$150,000,000.00) in any fiscal year which would otherwise be
10 deposited in such funds shall be apportioned by the Oklahoma Tax
11 Commission to the General Revenue Fund of the state.

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

13 SECTION 4. 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.

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