

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 HOUSE BILL 4281

By: Miller

6 AS INTRODUCED

7 An Act relating to roads and bridges; amending 69
8 O.S. 2021, Section 1521, as amended by Section 79,
9 Chapter 171, O.S.L. 2025 (69 O.S. Supp. 2025, Section
10 1521), which relates to the Rebuilding Oklahoma
11 Access and Driver Safety Fund; amending amounts;
12 updating references; removing certain restrictions;
13 amending 68 O.S. 2021, Section 1353, as amended by
14 Section 1, Chapter 240, O.S.L. 2022 (68 O.S. Supp.
2025, Section 1353), which relates to sales tax;
providing for direct apportionment; creating the
Weight Stations and Ports of Entry Fund; establishing
fund nature; authorizing certain budgeting and
expenditure of funds for certain purposes; providing
for codification; providing an effective date; and
declaring an emergency.

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

18 SECTION 1. AMENDATORY 69 O.S. 2021, Section 1521, as
19 amended by Section 79, Chapter 171, O.S.L. 2025 (69 O.S. Supp. 2025,
20 Section 1521), is amended to read as follows:

21 Section 1521. A. There is hereby created in the State Treasury
22 a fund to be known as the "Rebuilding Oklahoma Access and Driver
23 Safety Fund". The fund shall be a continuing fund, not subject to
24 fiscal year limitations, and shall consist of all appropriations and

1 transfers made by the Legislature. All monies accruing to the
2 credit of the fund are hereby appropriated and may be budgeted and
3 expended by the Department of Transportation for the purposes
4 authorized by subsection D of this section in amounts as authorized
5 by the Oklahoma Legislature. Expenditures from the fund shall be
6 made upon warrants issued by the State Treasurer against claims
7 filed as prescribed by law with the Director of the Office of
8 Management and Enterprise Services for approval and payment.

9 B. Beginning July 1, 2021, except for an amount equivalent to
10 the amount of revenue apportioned to the Rebuilding Oklahoma Access
11 and Driver Safety Fund pursuant to Section 500.4B of Title 68 and
12 Section 1104 of Title 47 of the Oklahoma Statutes and from other
13 sources apportioned to the Fund by law, there shall be apportioned
14 to the funds specified in this subsection from the monies that would
15 otherwise be apportioned to the General Revenue Fund by Section 2352
16 of Title 68 of the Oklahoma Statutes from the revenues derived
17 pursuant to subsections A, B and E of Section 2355 of Title 68 of
18 the Oklahoma Statutes amounts as follows:

19 1. Subject to any reductions required by subsection C of this
20 section, there shall be apportioned to the Rebuilding Oklahoma
21 Access and Driver Safety Fund:

22 a. for the fiscal year beginning July 1, 2021, and for
23 each fiscal year thereafter, Eighty Million Dollars
24 (\$80,000,000.00), which shall be allocated and used by

the Department of Transportation first for the purpose of making any required payments for principal, interest or other costs of borrowing with respect to the obligations issued pursuant to Section 341 of Title 73 of the Oklahoma Statutes and after any such required payment has been made then for the purposes otherwise authorized by this section, plus the total amount apportioned to the Rebuilding Oklahoma Access and Driver Safety Fund for the preceding fiscal year which, except for the amount prescribed by subparagraph a of this paragraph, shall be apportioned before any other amount is apportioned pursuant to Section 2352 of Title 68 of the Oklahoma Statutes, plus

c. an additional amount that is required in order for the total apportionment to the Rebuilding Oklahoma Access and Driver Safety Fund from all sources for such fiscal year to equal:

(1) Five Hundred Seventy-five Million Dollars
(\$575,000,000.00) for the fiscal year beginning

(2) Five Hundred Ninety Million Dollars
(\$590,000,000.00) for the fiscal year beginning
July 1, 2022 and

(3) Six Hundred Ten Million Dollars (\$610,000,000.00)
for the fiscal year beginning July 1, 2025, and
~~for each fiscal year thereafter~~

(4) Six Hundred Forty Million Dollars
(\$640,000,000.00) for the fiscal year beginning
July 1, 2026, and for each fiscal year
thereafter.

8 All amounts apportioned pursuant to this paragraph shall be
9 divided into twelve equal amounts to be apportioned each month
10 during the fiscal year except the amount specified in subparagraph a
11 of this paragraph which amount shall be allocated in its full amount
12 in cash not later than July 30 each year or such later date as may
13 be required in order for the amount to be allocated in cash; and

14 2. For each fiscal year after the apportionments required by
15 paragraph 1 of this subsection have been made:

a. the next Two Million Dollars (\$2,000,000.00) shall be apportioned to the Oklahoma Tourism and Passenger Rail Revolving Fund created pursuant to Section 325 of Title 66 of the Oklahoma Statutes to be used for capital and operating costs for the "Heartland Flyer" rail project, and

b. the next Three Million Dollars (\$3,000,000.00) shall be apportioned to the Public Transit Revolving Fund created pursuant to Section 4031 of this title to be

used for purposes authorized by law other than the purpose described by subparagraph a of this paragraph.

All amounts apportioned pursuant to this paragraph shall be divided into twelve equal amounts to be apportioned each month during the fiscal year.

6 C. In the event that the Director of the Office of Management
7 and Enterprise Services declares a General Revenue Fund revenue
8 failure pursuant to Section 34.49 of Title 62 of the Oklahoma
9 Statutes, and agency allocations are reduced pursuant to the
10 provisions of Section 34.49 of Title 62 of the Oklahoma Statutes,
11 the amounts that would otherwise be apportioned to the ROADS Fund
12 by:

13 1. Subparagraph a of paragraph 1 of subsection B of this
14 section, only to the extent that the amount is not required for debt
15 service related to the obligations authorized pursuant to Section
16 341 of Title 73 of the Oklahoma Statutes, Section 350 of Title 73 of
17 the Oklahoma Statutes and ~~Section 1 of Enrolled House Bill No. 2896~~
18 ~~of the 1st Session of the 58th Oklahoma Legislature Section 350.1 of~~
19 Title 73 of the Oklahoma Statutes;

20 2. Subparagraphs b and c of paragraph 1 of subsection B of this
21 section; and

22 3. Subparagraphs a and b of paragraph 2 of subsection B of this
23 section,

1 shall be reduced by a percentage equal to that required of the
2 General Revenue Fund appropriations to state agencies and such
3 reductions shall occur during the entire fiscal year and for any
4 month during which such reductions are required by the Office of
5 Management and Enterprise Services and by the same percentage as
6 that required of the agencies for such General Revenue Fund
7 appropriations.

8 D. The Department of Transportation shall use the monies in the
9 Rebuilding Oklahoma Access and Driver Safety Fund for:

10 1. The construction and maintenance of state roads, bridges and
11 highways;

12 2. The direct expenses of operating and maintaining the state
13 highway system, including bridges;

14 3. Direct expenses incurred in constructing, repairing, and
15 maintaining state highways, farm-to-market roads, county highways
16 and bridges as authorized by law;

17 4. Matching federal funds;

18 5. The purchase of materials, tools, machinery, motor vehicles,
19 and equipment necessary or convenient for the construction and
20 maintenance of the state highway system and bridges;

21 6. Debt service incurred prior to January 1, 2006, for Capital
22 Improvement Program bonds sold pursuant to Section 2001 of this
23 title; and

1 7. Debt service incurred on or after July 1, 2009, with respect
2 to obligations authorized to be issued pursuant to Section ~~341~~ 151
3 ~~et seq.~~ of Title 73 of the Oklahoma Statutes, ~~Section 350 of Title~~
4 ~~73 of the Oklahoma Statutes and Section 1 of Enrolled House Bill No.~~
5 ~~2896 of the 1st Session of the 58th Oklahoma Legislature; and~~
6 8. For fiscal years beginning on or after July 1, 2025, and
7 ending on or prior to June 30, 2033, Twenty Million Dollars
8 ~~(\$20,000,000.00)~~ per fiscal year for the construction, repair, and
9 maintenance of weigh stations on the state highway system.

10 E. From the monies allocated pursuant to the provisions of
11 subparagraph a of paragraph 1 of subsection B of this section each
12 fiscal year, the Department of Transportation shall make payments
13 required for the payment of principal, interest and other costs
14 related to the obligations issued by the Oklahoma Capitol
15 Improvement Authority as authorized by Section 341 of Title 73 of
16 the Oklahoma Statutes, Section 350 of Title 73 of the Oklahoma
17 Statutes and ~~Section 1 of Enrolled House Bill No. 2896 of the 1st~~
18 ~~Session of the 58th Oklahoma Legislature~~ Section 350.1 of Title 73
19 of the Oklahoma Statutes, and such payments shall be made by the
20 Department each fiscal year before such monies are used for any
21 other purpose.

22 F. In the event that the Department of Transportation must
23 delay projects or remove projects from its Eight-Year Construction
24 Work Plan, outside its normal adjustments, it shall notify in

1 writing the Governor, the Speaker of the Oklahoma House of
2 Representatives, the President Pro Tempore of the Oklahoma State
3 Senate, the Appropriations and Budget Chair of the Oklahoma House of
4 Representatives, the Appropriations Chair of the Oklahoma State
5 Senate, and both the House member and Senate member whose district
6 the project resides in. A copy of such notice shall be on file at
7 the Oklahoma Department of Transportation (ODOT) District Office
8 overseeing the project. The notice shall include:

9 1. A project description detailing the original project and
10 what is being adjusted or removed;

11 2. An explanation of why the adjustment or removal is being
12 made;

13 3. The amount of funding needed to keep the project in its
14 original scope and timeline; and

15 4. How this change affects the Asset Preservation Plan.

16 Such notice shall be provided within one (1) week of the
17 Transportation Commission's meeting approving the updated Eight-Year
18 Construction Work Plan, where such delays or removals are approved.

19 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1353, as
20 amended by Section 1, Chapter 240, O.S.L. 2022 (68 O.S. Supp. 2025,
21 Section 1353), is amended to read as follows:

22 Section 1353. A. It is hereby declared to be the purpose of
23 the Oklahoma Sales Tax Code to provide funds for the financing of
24 the program provided for by the Oklahoma Social Security Act and to

1 provide revenues for the support of the functions of the state
2 government of Oklahoma, and for this purpose it is hereby expressly
3 provided that, revenues derived pursuant to the provisions of the
4 Oklahoma Sales Tax Code, subject to the apportionment requirements
5 for the Oklahoma Tax Commission and Office of Management and
6 Enterprise Services Joint Computer Enhancement Fund provided by
7 Section 265 of this title, and further subject to the apportionment
8 requirement provided in ~~subsection~~ subsections D and E of this
9 section, shall be apportioned as follows:

10 1. Except as provided in subsection C of this section, the
11 following amounts shall be paid to the State Treasurer to be placed
12 to the credit of the General Revenue Fund to be paid out pursuant to
13 direct appropriation by the Legislature:

14	Fiscal Year	Amount
15	FY 2003 and FY 2004	86.04%
16	FY 2005	85.83%
17	FY 2006	85.54%
18	FY 2007	85.04%
19	FY 2008 through FY 2022	83.61%
20	FY 2023 through FY 2027	83.36%
21	FY 2028 and each fiscal year thereafter	83.61%;

22 2. The following amounts shall be paid to the State Treasurer
23 to be placed to the credit of the Education Reform Revolving Fund of
24 the State Department of Education:

- a. for FY 2003, FY 2004 and FY 2005, ten and forty-two one-hundredths percent (10.42%),
- b. for FY 2006 through FY 2020, ten and forty-six one-hundredths percent (10.46%),
- c. for FY 2021:
 - (1) for the month beginning July 1, 2020, through the month ending August 31, 2020, ten and forty-six one-hundredths percent (10.46%), and
 - (2) for the month beginning September 1, 2020, through the month ending June 30, 2021, eleven and ninety-six one-hundredths percent (11.96%),
- d. for FY 2022 and each fiscal year thereafter, ten and forty-six one-hundredths percent (10.46%);

3. The following amounts shall be paid to the State Treasurer

15 to be placed to the credit of the Teachers' Retirement System

16 | Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	

- a. for the month beginning July 1, 2020, through the month ending August 31, 2020 5.0%
- b. for the month beginning September 1, 2020, through the month ending June 30, 2021 3.5%
- FY 2022 5.0%
- FY 2023 through FY 2027 5.25%
- FY 2028 and each fiscal year thereafter 5.0%;

4. a. except as otherwise provided in subparagraph b of this paragraph, for the fiscal year beginning July 1, 2022, and for each fiscal year thereafter, eighty-seven one-hundredths percent (0.87%) shall be paid to the State Treasurer to be further apportioned as follows:

- (1) twenty-four percent (24%) shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund, but in no event shall such apportionment exceed Five Million Dollars (\$5,000,000.00) in any fiscal year,
- (2) forty-four percent (44%) shall be placed to the credit of the Oklahoma Tourism Capital Improvement Revolving Fund, but in no event shall such apportionment exceed Nine Million Dollars (\$9,000,000.00) in any fiscal year, and
- (3) thirty-two percent (32%) shall be placed to the credit of the Oklahoma Route 66 Commission

Revolving Fund, but in no event shall such apportionment exceed Six Million Six Hundred Thousand Dollars (\$6,600,000.00) in any fiscal year, and

b. any amounts which exceed the limitations of subparagraph a of this paragraph shall be placed to the credit of the General Revenue Fund; and

8 5. For the fiscal year beginning July 1, 2015, and for each
9 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
10 placed to the credit of the Oklahoma Historical Society Capital
11 Improvement and Operations Revolving Fund, but in no event shall
12 such apportionment exceed the total amount apportioned pursuant to
13 this paragraph for the fiscal year ending on June 30, 2015. Any
14 amounts which exceed the limitations of this paragraph shall be
15 placed to the credit of the General Revenue Fund.

16 B. Provided, for the fiscal year beginning July 1, 2007, and
17 every fiscal year thereafter, an amount of revenue shall be
18 apportioned to each municipality or county which levies a sales tax
19 subject to the provisions of Section 1357.10 of this title and
20 subsection F of Section 2701 of this title equal to the amount of
21 sales tax revenue of such municipality or county exempted by the
22 provisions of Section 1357.10 of this title and subsection F of
23 Section 2701 of this title. The Oklahoma Tax Commission shall

1 promulgate and adopt rules necessary to implement the provisions of
2 this subsection.

3 C. From the monies that would otherwise be apportioned to the
4 General Revenue Fund pursuant to subsection A of this section, there
5 shall be apportioned the following amounts:

6 1. For the month ending August 31, 2019:

7 a. Nine Million Six Hundred Thousand Dollars
8 (\$9,600,000.00) to the credit of the State Highway
9 Construction and Maintenance Fund created in Section
10 1501 of Title 69 of the Oklahoma Statutes, and
11 b. Two Million Dollars (\$2,000,000.00) to the credit of
12 the Oklahoma Railroad Maintenance Revolving Fund
13 created in Section 309 of Title 66 of the Oklahoma
14 Statutes;

15 2. For the month ending September 30, 2019:

16 a. Twenty Million Dollars (\$20,000,000.00) to the credit
17 of the State Highway Construction and Maintenance Fund
18 created in Section 1501 of Title 69 of the Oklahoma
19 Statutes, and
20 b. Two Million Dollars (\$2,000,000.00) to the credit of
21 the Oklahoma Railroad Maintenance Revolving Fund
22 created in Section 309 of Title 66 of the Oklahoma
23 Statutes;

24 3. For the month ending October 31, 2019:

1 a. Twenty Million Dollars (\$20,000,000.00) to the credit
2 of the State Highway Construction and Maintenance Fund
3 created in Section 1501 of Title 69 of the Oklahoma
4 Statutes, and
5 b. Two Million Dollars (\$2,000,000.00) to the credit of
6 the Oklahoma Railroad Maintenance Revolving Fund
7 created in Section 309 of Title 66 of the Oklahoma
8 Statutes;

9 4. For the month ending November 30, 2019:

10 a. Twenty Million Dollars (\$20,000,000.00) to the credit
11 of the State Highway Construction and Maintenance Fund
12 created in Section 1501 of Title 69 of the Oklahoma
13 Statutes, and
14 b. Two Million Dollars (\$2,000,000.00) to the credit of
15 the Oklahoma Railroad Maintenance Revolving Fund
16 created in Section 309 of Title 66 of the Oklahoma
17 Statutes; and

18 5. For the month ending December 31, 2019:

19 a. Twenty Million Dollars (\$20,000,000.00) to the credit
20 of the State Highway Construction and Maintenance Fund
21 created in Section 1501 of Title 69 of the Oklahoma
22 Statutes, and
23 b. Two Million Dollars (\$2,000,000.00) to the credit of
24 the Oklahoma Railroad Maintenance Revolving Fund

created in Section 309 of Title 66 of the Oklahoma Statutes.

D. For fiscal year 2027 through fiscal year 2033, Twenty Million Dollars (\$20,000,000.00) shall be placed to the credit of the Weight Stations and Ports of Entry Revolving Fund, created in Section 188B of Title 73 of the Oklahoma Statutes.

E. For fiscal year 2029, and each subsequent fiscal year, Fifty Million Dollars (\$50,000,000.00) shall be placed to the credit of the Oklahoma Capital Assets Maintenance and Protection Fund created in Section 2 37-501 of ~~this act~~ Title 11 of the Oklahoma Statutes.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1522 of Title 69, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the Department of Transportation to be designated the "Weight Stations and Ports of Entry Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies legally directed for deposit to the fund. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Department of Transportation for the purpose of building and maintaining ports of entry and weigh stations throughout the state. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims

1 filed as prescribed by law with the Director of the Office of
2 Management and Enterprise Services for approval and payment.

3 SECTION 4. This act shall become effective July 1, 2026.

4 SECTION 5. It being immediately necessary for the preservation
5 of the public peace, health or safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

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