

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 SENATE BILL 854

By: Jolley and Treat of the
Senate

4 and

5 Sears and Casey of the
6 House

7
8
9 AS INTRODUCED

10 An Act relating to motor vehicle taxes and fees;
11 amending 47 O.S. 2011, Section 1104, as amended by
12 Section 1, Chapter 347, O.S.L. 2012 (47 O.S. Supp.
13 2014, Section 1104), which relates to apportionment
of revenue; updating apportionment schedule for
revenue placed to the credit of specified funds; and
providing an effective date.

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

17 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as
18 amended by Section 1, Chapter 347, O.S.L. 2012 (47 O.S. Supp. 2014,
19 Section 1104), is amended to read as follows:

20 Section 1104. A. Unless otherwise provided by law, all fees,
21 taxes and penalties collected or received pursuant to the Oklahoma
22 Vehicle License and Registration Act or Section 1-101 et seq. of
23 this title shall be apportioned and distributed monthly by the
24 Oklahoma Tax Commission in accordance with this section.

1 B. 1. The following percentages of the monies referred to in
2 subsection A of this section shall be apportioned to the various
3 school districts in accordance with paragraph 2 of this subsection:

4 a. from October 1, 2000, until June 30, 2001, thirty-five
5 and forty-six one-hundredths percent (35.46%),

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, thirty-five and ninety-one one-hundredths
8 percent (35.91%), and

9 c. for the year beginning July 1, 2002, and all
10 subsequent years, thirty-six and twenty one-hundredths
11 percent (36.20%).

12 2. The monies apportioned pursuant to subparagraphs a through c
13 of paragraph 1 of this subsection shall be apportioned to the
14 various school districts as follows:

15 a. except as otherwise provided in this subparagraph,
16 each district shall receive the same amount of funds
17 as such district received from the taxes and fees
18 provided in this title in the corresponding month of
19 the preceding year. Any district eligible for funds
20 pursuant to the provisions of this section that was
21 not eligible the preceding year shall receive an
22 amount equal to the average daily attendance of the
23 applicable year multiplied by the average daily
24 attendance apportionment within such county for each

1 appropriate month. For fiscal year 1995 and
2 thereafter, any district which received less than
3 twenty-five percent (25%) of the average apportionment
4 of the monies made to school districts in this state
5 based on average daily attendance in fiscal year 1995
6 shall receive an amount equal to the average daily
7 attendance in the 1994-1995 school year multiplied by
8 the average daily attendance apportionment within the
9 county in which the district is located for each
10 appropriate month, and

11 b. any funds remaining unallocated following the
12 allocation provided in subparagraph a of this
13 paragraph shall be apportioned to the various school
14 districts so that each district shall first receive
15 the cumulative total of the monthly apportionments for
16 which it is otherwise eligible under subparagraph a of
17 this paragraph and then an amount based upon the
18 proportion that each district's average daily
19 attendance bears to the total average daily attendance
20 of those districts entitled to receive funds pursuant
21 to this section as certified by the State Department
22 of Education.

1 Each district's allocation of funds shall be remitted to the
2 county treasurer of the county wherein the administrative
3 headquarters of the district are located.

4 No district shall be eligible for the funds herein provided
5 unless the district makes an ad valorem tax levy of fifteen (15)
6 mills and maintains nine (9) years of instruction and pursuant to
7 the rules of the State Board of Education, is authorized to maintain
8 ten (10) years of instruction.

9 C. 1. ~~The following percentages of the monies referred to in~~
10 ~~subsection A of this section shall be remitted to the State~~
11 ~~Treasurer to be credited to the General Revenue Fund of the State~~
12 ~~Treasury:~~

13 ~~a. from October 1, 2000, until June 30, 2001, forty-five~~
14 ~~and ninety-seven one-hundredths percent (45.97%),~~

15 ~~b. for the year beginning July 1, 2001, and ending June~~
16 ~~30, 2002, forty-five and twenty-nine one-hundredths~~
17 ~~percent (45.29%),~~

18 ~~c. for the year beginning July 1, 2002, and for the~~
19 ~~subsequent fiscal years ending June 30, 2007, forty-~~
20 ~~four and eighty-four one-hundredths percent (44.84%),~~

21 ~~d. for the year beginning July 1, 2007, and ending June~~
22 ~~30, 2008, thirty-nine and eighty-four one-hundredths~~
23 ~~percent (39.84%),~~

24

1 ~~e. for the year beginning July 1, 2008, and ending June~~
2 ~~30, 2009, thirty-four and eighty-four one-hundredths~~
3 ~~percent (34.84%),~~

4 ~~f. for the period beginning July 1, 2009, and ending~~
5 ~~December 31, 2012, twenty-nine and eighty-four one-~~
6 ~~hundredths percent (29.84%),~~

7 ~~g. for the period beginning January 1, 2013, and ending~~
8 ~~June 30, 2013, twenty-nine and thirty-four one-~~
9 ~~hundredths percent (29.34%),~~

10 ~~h. for the year beginning July 1, 2013, and ending June~~
11 ~~30, 2014, twenty-six and eighty-four one-hundredths~~
12 ~~percent (26.84%), and~~

13 ~~i. for the year beginning July 1, 2014, and all~~
14 ~~subsequent years, twenty-four and eighty-four one-~~
15 ~~hundredths percent (24.84%).~~

16 2. In the event that additional monies are necessary pursuant
17 to subsection N of this section, such additional monies shall be
18 deducted from the monies apportioned to the General Revenue Fund.

19 D. The following percentages of the monies referred to in
20 subsection A of this section shall be remitted to the State
21 Treasurer to be credited to the State Transportation Fund:

22 1. From October 1, 2000, until June 30, 2001, thirty one-
23 hundredths percent (0.30%); and

1 2. For the year beginning July 1, 2001, and all subsequent
2 years, thirty-one one-hundredths percent (0.31%).

3 E. 1. The following percentages of the monies referred to in
4 subsection A of this section shall be apportioned to the various
5 counties as set forth in paragraph 2 of this section:

6 a. from October 1, 2000, until June 30, 2001, seven and
7 nine one-hundredths percent (7.09%),

8 b. for the year beginning July 1, 2001, and ending June
9 30, 2002, seven and eighteen one-hundredths percent
10 (7.18%), and

11 c. for the year beginning July 1, 2002, and all
12 subsequent years, seven and twenty-four one-hundredths
13 percent (7.24%).

14 2. The monies apportioned pursuant to subparagraphs a through c
15 of paragraph 1 of this subsection shall be apportioned as follows:
16 forty percent (40%) of such sum shall be distributed to the various
17 counties in that proportion which the county road mileage of each
18 county bears to the entire state road mileage as certified by the
19 Transportation Commission and the remaining sixty percent (60%) of
20 such sum shall be distributed to the various counties on the basis
21 which the population and area of each county bears to the total
22 population and area of the state. The population shall be as shown
23 by the last Federal Census or the most recent annual estimate
24 provided by the United States Bureau of the Census. The funds shall

1 be used for the purpose of constructing and maintaining county
2 highways, provided, however, the county treasurer may deposit so
3 much of the funds in the sinking fund as may be necessary for the
4 retirement of interest and annual accrual of indebtedness created by
5 the issuance of county or township bonds for road purposes. Such
6 deposits to the sinking fund shall not exceed forty percent (40%) of
7 the funds allocated to a county pursuant to this paragraph.

8 F. 1. The following percentages of the monies referred to in
9 subsection A of this section shall be remitted to the county
10 treasurers of the respective counties and by them deposited in a
11 separate special revenue fund to be used by the county commissioners
12 in accordance with paragraph 2 of this subsection:

13 a. from October 1, 2000, until June 30, 2001, two and
14 fifty-three one-hundredths percent (2.53%),

15 b. for the year beginning July 1, 2001, and ending June
16 30, 2002, two and fifty-six one-hundredths percent
17 (2.56%), and

18 c. for the year beginning July 1, 2002, and all
19 subsequent years, two and fifty-nine one-hundredths
20 percent (2.59%).

21 2. The monies apportioned pursuant to subparagraphs a through c
22 of paragraph 1 of this subsection shall be used for the primary
23 purpose of matching federal funds for the construction of federal
24 aid projects on county roads, or constructing and maintaining county

1 or township highways and permanent bridges of such counties. The
2 distribution of monies apportioned by this paragraph shall be made
3 upon the basis of the current formula based upon road mileage, area
4 and population as related to county road improvement and maintenance
5 costs. Provided, however, the Department of Transportation may
6 update the formula factors from time to time as necessary to account
7 for changing conditions.

8 G. 1. The following percentages of the monies referred to in
9 subsection A of this section shall be transmitted by the Tax
10 Commission to the various counties as set forth in paragraph 2 of
11 this subsection:

- 12 a. from October 1, 2000, until June 30, 2001, three and
13 fifty-five one-hundredths percent (3.55%),
- 14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, three and fifty-nine one-hundredths percent
16 (3.59%), and
- 17 c. for the year beginning July 1, 2002, and all
18 subsequent years, three and sixty-two one-hundredths
19 percent (3.62%).

20 2. The monies apportioned pursuant to subparagraphs a through c
21 of paragraph 1 of this subsection shall be transmitted to the
22 various counties on the basis of a formula to be developed by the
23 Department of Transportation. Such formula shall be similar to that
24 currently used for the distribution of County Bridge Program Funds,

1 but also taking into consideration the effect of terrain and traffic
2 volume as related to county road improvement and maintenance costs.
3 Provided, however, the Department of Transportation may update the
4 formula factors from time to time as necessary to account for
5 changing conditions. The funds shall be transmitted to the various
6 county treasurers to be deposited in the county highway fund of
7 their respective counties.

8 H. 1. The following percentages of the monies referred to in
9 subsection A of this section shall be apportioned to the various
10 counties as set forth in paragraph 2 of this subsection:

- 11 a. from October 1, 2000, until June 30, 2001, eighty-one
12 one-hundredths percent (0.81%),
- 13 b. for the year beginning July 1, 2001, and ending June
14 30, 2002, eighty-two one-hundredths percent (0.82%),
15 and
- 16 c. for the year beginning July 1, 2002, and all
17 subsequent years, eighty-three one-hundredths percent
18 (0.83%).

19 2. The monies apportioned pursuant to subparagraphs a through c
20 of paragraph 1 of this subsection shall be apportioned to the
21 various counties as follows:

- 22 a. each county shall receive the same amount of funds as
23 such county received from the taxes and fees provided
24 for in the 1985 fiscal year, and

1 b. any funds remaining unallocated following the
2 allocation provided in subparagraph a of this
3 paragraph shall be apportioned to the various counties
4 based upon the proportion that each county's
5 population bears to the total state population.

6 Each county's allocation of funds shall be remitted to the
7 various county treasurers to be deposited in the general fund of the
8 county and used for the support of county government.

9 I. 1. The following percentages of the monies referred to in
10 subsection A of this section shall be apportioned to the various
11 cities and incorporated towns as set forth in paragraph 2 of this
12 subsection:

13 a. from October 1, 2000, until June 30, 2001, three and
14 four one-hundredths percent (3.04%),

15 b. for the year beginning July 1, 2001, and ending June
16 30, 2002, three and eight one-hundredths percent
17 (3.08%), and

18 c. for the year beginning July 1, 2002, and all
19 subsequent years, three and ten one-hundredths percent
20 (3.10%).

21 2. The monies apportioned pursuant to subparagraphs a through c
22 of paragraph 1 of this subsection shall be apportioned to the
23 various cities and incorporated towns based upon the proportion that
24 each city or incorporated town's population bears to the total

1 population of all cities and incorporated towns in the state. Such
2 funds shall be remitted to the various county treasurers for
3 allocation to the various cities and incorporated towns. All such
4 funds shall be used for the construction, maintenance, repair,
5 improvement and lighting of streets and alleys. Provided, however,
6 the governing board of any city or town may, with the approval of
7 the county excise board, transfer any surplus funds to the general
8 revenue fund of such city or town whenever an emergency requires
9 such a transfer.

10 J. The following percentages of the monies referred to in
11 subsection A of this section shall be remitted to the State
12 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
13 Fund:

14 1. From October 1, 2000, until June 30, 2001, one and twenty-
15 two one-hundredths percent (1.22%);

16 2. For the year beginning July 1, 2001, and ending June 30,
17 2002, one and twenty-three one-hundredths percent (1.23%); and

18 3. For the year beginning July 1, 2002, and all subsequent
19 years, one and twenty-four one-hundredths percent (1.24%).

20 K. Three one-hundredths of one percent (3/100 of 1%) of the
21 monies referred to in subsection A of this section shall be remitted
22 to the State Treasurer to be credited to the Wildlife Conservation
23 Fund. Seventy-five percent (75%) of the funds shall be used for
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1 fish habitat restoration and twenty-five percent (25%) of the funds
2 shall be used in the fish hatchery system for fish production.

3 L. ~~1. For the year beginning July 1, 2007, and ending June 30,~~
4 ~~2008, five percent (5%) of monies referred to in subsection A of~~
5 ~~this section shall be remitted to the State Treasurer to be credited~~
6 ~~to the County Improvements for Roads and Bridges Fund as created in~~
7 ~~Section 507 of Title 69 of the Oklahoma Statutes.~~

8 ~~2. For the year beginning July 1, 2008, and ending June 30,~~
9 ~~2009, ten percent (10%) of monies referred to in subsection A of~~
10 ~~this section shall be remitted to the State Treasurer to be credited~~
11 ~~to the County Improvements for Roads and Bridges Fund as created in~~
12 ~~Section 507 of Title 69 of the Oklahoma Statutes.~~

13 ~~3. For the period beginning July 1, 2009, and ending December~~
14 ~~31, 2012, fifteen percent (15%) of monies referred to in subsection~~
15 ~~A of this section shall be remitted to the State Treasurer to be~~
16 ~~credited to the County Improvements for Roads and Bridges Fund as~~
17 ~~created in Section 507 of Title 69 of the Oklahoma Statutes.~~

18 ~~4. For the period beginning January 1, 2013, and ending June~~
19 ~~30, 2013, fifteen and fifty one hundredths percent (15.50%) of~~
20 ~~monies referred to in subsection A of this section shall be remitted~~
21 ~~to the State Treasurer to be credited to the County Improvements for~~
22 ~~Roads and Bridges Fund as created in Section 507 of Title 69 of the~~
23 ~~Oklahoma Statutes.~~

1 ~~5. For the year beginning July 1, 2013, and ending June 30,~~
2 ~~2014, eighteen percent (18%) of monies referred to in subsection A~~
3 ~~of this section shall be remitted to the State Treasurer to be~~
4 ~~credited to the County Improvements for Roads and Bridges Fund as~~
5 ~~created in Section 507 of Title 69 of the Oklahoma Statutes.~~

6 ~~6.~~ For the year beginning July 1, 2014, and all subsequent
7 years, twenty percent (20%) of monies referred to in subsection A of
8 this section shall be remitted to the State Treasurer to be credited
9 to the County Improvements for Roads and Bridges Fund as created in
10 Section 507 of Title 69 of the Oklahoma Statutes.

11 M. Monies allocated to counties by this section may be
12 estimated by the county excise board in the budget for the county as
13 anticipated revenue to the extent of ninety percent (90%) of the
14 previous year's income from such source; provided, not more than
15 fifteen percent (15%) can be encumbered during any month.

16 N. In no event shall the monies apportioned pursuant to
17 subsections B, E, F, G, H, I and L of this section be less than the
18 monies apportioned in the previous fiscal year.

19 O. Notwithstanding any other provisions of this section, for
20 the fiscal year beginning July 1, 2003, the first One Hundred
21 Thousand Dollars (\$100,000.00) of the monies collected or received
22 by the Tax Commission pursuant to the registration of motorcycles
23 and mopeds in this state shall be placed to the credit of the
24 Oklahoma Tax Commission Revolving Fund.

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SECTION 2. This act shall become effective November 1, 2015.

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