

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB314 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Anthony Moore \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 SENATE BILL NO. 314

By: Coleman and Bergstrom of  
the Senate

7 and

8 Moore of the House

9  
10 PROPOSED COMMITTEE SUBSTITUTE

11 [ sales tax code - apportionment of revenues - limit  
12 - effective date ]  
13  
14

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as  
17 last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp.  
18 2022, Section 1353), is amended to read as follows:

19 Section 1353. A. It is hereby declared to be the purpose of  
20 the Oklahoma Sales Tax Code to provide funds for the financing of  
21 the program provided for by the Oklahoma Social Security Act and to  
22 provide revenues for the support of the functions of the state  
23 government of Oklahoma, and for this purpose it is hereby expressly  
24 provided that, revenues derived pursuant to the provisions of the

1 Oklahoma Sales Tax Code, subject to the apportionment requirements  
2 for the Oklahoma Tax Commission and Office of Management and  
3 Enterprise Services Joint Computer Enhancement Fund provided by  
4 Section 265 of this title, shall be apportioned as follows:

5 1. Except as provided in subsections C and D of this section,  
6 the following amounts shall be paid to the State Treasurer to be  
7 placed to the credit of the General Revenue Fund to be paid out  
8 pursuant to direct appropriation by the Legislature:

9 Fiscal Year	Amount
10 FY 2003 and FY 2004	86.04%
11 FY 2005	85.83%
12 FY 2006	85.54%
13 FY 2007	85.04%
14 FY 2008 through FY 2022	83.61%
15 FY 2023 through FY 2027	83.36%
16 FY 2028 and each fiscal year thereafter	83.61%;

17 2. The following amounts shall be paid to the State Treasurer  
18 to be placed to the credit of the Education Reform Revolving Fund of  
19 the State Department of Education:

- 20 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
21 one-hundredths percent (10.42%),
- 22 b. for FY 2006 through FY 2020, ten and forty-six one-  
23 hundredths percent (10.46%),
- 24 c. for FY 2021:

1 (1) for the month beginning July 1, 2020, through the  
2 month ending August 31, 2020, ten and forty-six  
3 one-hundredths percent (10.46%), and

4 (2) for the month beginning September 1, 2020,  
5 through the month ending June 30, 2021, eleven  
6 and ninety-six one-hundredths percent (11.96%),  
7 and

8 d. for FY 2022 and each fiscal year thereafter, ten and  
9 forty-six one-hundredths percent (10.46%);

10 3. The following amounts shall be paid to the State Treasurer  
11 to be placed to the credit of the Teachers' Retirement System  
12 Dedicated Revenue Revolving Fund:

13 Fiscal Year	Amount
14 FY 2003 and FY 2004	3.54%
15 FY 2005	3.75%
16 FY 2006	4.0%
17 FY 2007	4.5%
18 FY 2008 through FY 2020	5.0%
19 FY 2021:	

20 a. for the month beginning July  
21 1, 2020, through the month  
22 ending August 31, 2020 5.0%

23 b. for the month beginning  
24 September 1, 2020, through

1	the month ending June 30,	
2	2021	3.5%
3	FY 2022	5.0%
4	FY 2023 through FY 2027	5.25%
5	FY 2028 and each fiscal year thereafter	5.0%;

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

11 (1) twenty-four percent (24%) shall be placed to the  
12 credit of the Oklahoma Tourism Promotion  
13 Revolving Fund, but in no event shall such  
14 apportionment exceed Five Million Dollars  
15 (\$5,000,000.00) ~~in any fiscal year~~ for fiscal  
16 years 2016 through 2024, Six Million Dollars  
17 (\$6,000,000.00) for fiscal year 2025, Six Million  
18 Five Hundred Thousand Dollars (\$6,500,000.00) for  
19 fiscal year 2026, and Seven Million Five Hundred  
20 Thousand Dollars (\$7,500,000.00) for fiscal year  
21 2027 and subsequent fiscal years,

22 (2) forty-four percent (44%) shall be placed to the  
23 credit of the Oklahoma Tourism Capital  
24 Improvement Revolving Fund, but in no event shall

1 such apportionment exceed Nine Million Dollars  
2 (\$9,000,000.00) ~~in any~~ for the fiscal year ending  
3 June 30, 2023. For the fiscal year beginning  
4 July 1, 2023, and each subsequent fiscal year  
5 thereafter, the maximum amount of such  
6 apportionment shall not exceed the amount set  
7 pursuant to subsection B of Section 2205 of Title  
8 74 of the Oklahoma Statutes, and

9 (3) thirty-two percent (32%) shall be placed to the  
10 credit of the Oklahoma Route 66 Commission  
11 Revolving Fund, but in no event shall such  
12 apportionment exceed Six Million Six Hundred  
13 Thousand Dollars (\$6,600,000.00) in any fiscal  
14 year, and

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

18 5. For the fiscal year beginning July 1, 2015, and for each  
19 fiscal year thereafter, six one-hundredths percent (0.06%) shall be  
20 placed to the credit of the Oklahoma Historical Society Capital  
21 Improvement and Operations Revolving Fund, but in no event shall  
22 such apportionment exceed the total amount apportioned pursuant to  
23 this paragraph for the fiscal year ending on June 30, 2015. Any  
24

1 amounts which exceed the limitations of this paragraph shall be  
2 placed to the credit of the General Revenue Fund.

3 B. Provided, for the fiscal year beginning July 1, 2007, and  
4 every fiscal year thereafter, an amount of revenue shall be  
5 apportioned to each municipality or county which levies a sales tax  
6 subject to the provisions of Section 1357.10 of this title and  
7 subsection F of Section 2701 of this title equal to the amount of  
8 sales tax revenue of such municipality or county exempted by the  
9 provisions of Section 1357.10 of this title and subsection F of  
10 Section 2701 of this title. The Oklahoma Tax Commission shall  
11 promulgate and adopt rules necessary to implement the provisions of  
12 this subsection.

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

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

17 a. Nine Million Six Hundred Thousand Dollars  
18 (\$9,600,000.00) to the credit of the State Highway  
19 Construction and Maintenance Fund created in Section  
20 1501 of Title 69 of the Oklahoma Statutes, and

21 b. Two Million Dollars (\$2,000,000.00) to the credit of  
22 the Oklahoma Railroad Maintenance Revolving Fund  
23 created in Section 309 of Title 66 of the Oklahoma  
24 Statutes;

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

2           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
3               of the State Highway Construction and Maintenance Fund  
4               created in Section 1501 of Title 69 of the Oklahoma  
5               Statutes, and

6           b. Two Million Dollars (\$2,000,000.00) to the credit of  
7               the Oklahoma Railroad Maintenance Revolving Fund  
8               created in Section 309 of Title 66 of the Oklahoma  
9               Statutes;

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

11           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
12               of the State Highway Construction and Maintenance Fund  
13               created in Section 1501 of Title 69 of the Oklahoma  
14               Statutes, and

15           b. Two Million Dollars (\$2,000,000.00) to the credit of  
16               the Oklahoma Railroad Maintenance Revolving Fund  
17               created in Section 309 of Title 66 of the Oklahoma  
18               Statutes;

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

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

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1           b. Two Million Dollars (\$2,000,000.00) to the credit of  
2           the Oklahoma Railroad Maintenance Revolving Fund  
3           created in Section 309 of Title 66 of the Oklahoma  
4           Statutes; and

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

6           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
7           of the State Highway Construction and Maintenance Fund  
8           created in Section 1501 of Title 69 of the Oklahoma  
9           Statutes, and

10          b. Two Million Dollars (\$2,000,000.00) to the credit of  
11          the Oklahoma Railroad Maintenance Revolving Fund  
12          created in Section 309 of Title 66 of the Oklahoma  
13          Statutes.

14       D. For fiscal year 2023, and each subsequent fiscal year,  
15 before any other apportionment otherwise required by this section is  
16 made to the General Revenue Fund, there shall be apportioned to the  
17 State Public Common School Building Equalization Fund an amount, if  
18 any, as required pursuant to Section 3-104 of Title 70 of the  
19 Oklahoma Statutes, not to exceed the state sales tax generated by  
20 medical marijuana sales in the preceding fiscal year as reported by  
21 the Oklahoma Tax Commission.

22       SECTION 2.        AMENDATORY        68 O.S. 2021, Section 1403, is  
23 amended to read as follows:

1 Section 1403. A. It is hereby declared to be the purpose of  
2 Section 1401 et seq. of this title to provide for the support of the  
3 functions of the state and local government of Oklahoma; and for  
4 this purpose and to this end, it is hereby expressly provided that  
5 the revenues derived hereunder, subject to the apportionment  
6 provided in subsection B of this section and to the apportionment  
7 requirements for the Oklahoma Tax Commission and Office of  
8 Management and Enterprise Services Joint Computer Enhancement Fund  
9 provided by Section 265 of this title, are hereby apportioned as  
10 follows:

11 1. The following amounts shall be paid by the Tax Commission to  
12 the State Treasurer and placed to the credit of the General Revenue  
13 Fund to be paid out pursuant to direct appropriation by the  
14 Legislature:

15	Fiscal Year	Amount
16	FY 2004	85.35%
17	FY 2005	85.14%
18	FY 2006	85.54%
19	FY 2007	85.04%
20	FY 2008 through FY 2022	83.61%
21	FY 2023 through FY 2027	83.36%
22	FY 2028 and each fiscal year thereafter	83.61%;

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

4            a. for FY 2020, ten and forty-six one-hundredths percent  
5                    (10.46%),

6            b. for FY 2021:

7                    (1) for the month beginning July 1, 2020, through the  
8                    month ending August 31, 2020, ten and forty-six  
9                    one-hundredths percent (10.46%), and

10                    (2) for the month beginning September 1, 2020,  
11                    through the month ending June 30, 2021, eleven  
12                    and ninety-six one-hundredths percent (11.96%),  
13                    and

14            c. for FY 2022 and each fiscal year thereafter, ten and  
15                    forty-six one-hundredths percent (10.46%);

16        3. The following amounts shall be paid to the State Treasurer  
17 to be placed to the credit of the Teachers' Retirement System  
18 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%

1       FY 2021:

2           a.    for the month beginning July

3                    1, 2020, through the month

4                    ending August 31, 2020                               5.0%

5           b.    for the month beginning

6                    September 1, 2020, through

7                    the month ending June 30,

8                    2021   3.5%

9       FY 2022   5.0%

10       FY 2023 through FY 2027                                       5.25%

11       FY 2028 and each fiscal year thereafter                       5.0%;

12       4.   a.    except as otherwise provided in subparagraph b of this

13                    paragraph, for the fiscal year beginning July 1, 2015,

14                    and for each fiscal year thereafter, eighty-seven one-

15                    hundredths percent (0.87%) shall be paid to the State

16                    Treasurer to be further apportioned as follows:

17                    (1)   thirty-six percent (36%) shall be placed to the

18                                credit of the Oklahoma Tourism Promotion

19                                Revolving Fund, but in no event shall such

20                                apportionment exceed the total amount apportioned

21                                pursuant to this division for the fiscal year

22                                ending on June 30, 2015, and

23                    (2)   sixty-four percent (64%) shall be placed to the

24                                credit of the Oklahoma Tourism Capital

1 Improvement Revolving Fund, but ~~in no event~~ for  
2 the fiscal year ending June 30, 2023, shall such  
3 apportionment exceed the total amount apportioned  
4 pursuant to this division for the fiscal year  
5 ending on June 30, 2015. For the fiscal year  
6 beginning July 1, 2023, and each subsequent  
7 fiscal year thereafter, the maximum amount of  
8 such apportionment shall not exceed the amount  
9 set pursuant to subsection B of Section 2205 of  
10 Title 74 of the Oklahoma Statutes, and

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

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

22 B. Prior to the apportionments otherwise provided in this  
23 section, there shall be apportioned to the Education Reform  
24

1 Revolving Fund of the State Department of Education the following  
2 amounts in the following state fiscal years:

3	FY 2019	\$19,600,000.00; and
4	FY 2020 and each year thereafter	\$20,500,000.00.

5 SECTION 3. AMENDATORY 74 O.S. 2021, Section 2205, is  
6 amended to read as follows:

7 Section 2205. A. The Oklahoma Tax Commission shall prepare and  
8 submit to the Governor and to the Legislature on the first day of  
9 each legislative session a report of the activities of the State  
10 Department of Education, together with all information and data in  
11 the possession of the Department as the Commission shall deem of  
12 value to the Governor, the Legislature and the people of ~~the State~~  
13 ~~of Oklahoma~~ this state. Each report may contain recommendations for  
14 legislation as the Commission may deem necessary to give full effect  
15 to all the provisions of the Oklahoma Tourism, Parks and Recreation  
16 Enhancement Act. Each report shall also contain the most recent  
17 asset valuation and recommended maximum apportionment required  
18 pursuant to subsection B of this section.

19 B. Every third calendar year, the Commission shall conduct a  
20 valuation of the assets under the custody or control of the  
21 Commission.

22 1. The valuation shall be performed by an independent third  
23 party and shall be completed by the second Tuesday of September.

24

1        2. The most recent asset valuation shall be included in the  
2 submissions required pursuant to Section 34.36 of Title 62 of the  
3 Oklahoma Statutes.

4        3. The asset valuation shall include, but not be limited to,  
5 the most recently assessed value of the asset, the recommended  
6 annual preventative maintenance costs, estimated replacement costs,  
7 recommended replacement date, and any current outstanding capital  
8 projects and deferred maintenance.

9        4. The asset valuation shall also include the recommended  
10 amount of annual funding to support the assets and the recommended  
11 annual maximum apportionments to the Oklahoma Tourism Capital  
12 Improvement Revolving Fund pursuant to Sections 1353 and 1403 of  
13 Title 68 of the Oklahoma Statutes.

14        C. 1. The annual maximum apportionments recommended pursuant  
15 to subsection B of this section shall become effective the following  
16 fiscal year unless such maximum apportionment is rejected or amended  
17 by law passed by a majority of each house of the Legislature.

18        2. If the Governor vetoes such a law, the procedure shall be  
19 the same as for the veto of any other bill or joint resolution.

20        SECTION 4. This act shall become effective November 1, 2023.

21  
22        59-1-8066            MAH            03/28/23  
23  
24