



**BILL/VERSION:** SB 258 / HA to ENGR **ANALYST:** EC  
**AUTHORS:** Sen. Haste / Rep. Miller **DATE:** 5/1/2025  
**TAX(ES):** Gross Production Tax  
**SUBJECT(S):** Apportionment  
**EFFECTIVE DATE:** July 1, 2025 **Emergency**

**ESTIMATED REVENUE IMPACT: No impact to tax collections.**

**Impact on Apportionment:**

| <b>FY26 Natural Gas GPT Apportionment</b> |                              |                 |                              |           |
|---|------------------------------|-----------------|------------------------------|-----------|
| Fund                                      | To Apportion<br>(BOE Feb-25) | Fund Change     | To Apportion<br>(Net Change) | Change    |
| General Revenue Fund                      | \$ 423,426,000               | \$ (38,683,077) | \$ 384,742,923               | -9.14%    |
| County Highway Fund                       | \$ 41,722,000                | \$ -            | \$ 41,722,000                | 0.00%     |
| County School Districts                   | \$ 41,722,000                | \$ -            | \$ 41,722,000                | 0.00%     |
| <b>[NEW] P.A.C.T. Fund</b>                | \$ -                         | \$ 38,683,077   | \$ 38,683,077                | N/A (new) |
| <b>FY27 Natural Gas GPT Apportionment</b> |                              |                 |                              |           |
| Fund                                      | To Apportion<br>(BOE Feb-25) | Fund Change     | To Apportion<br>(Net Change) | Change    |
| General Revenue Fund                      | \$ 525,232,000               | \$ (47,665,536) | \$ 477,566,464               | -9.08%    |
| County Highway Fund                       | \$ 51,701,000                | \$ -            | \$ 51,701,000                | 0.00%     |
| County School Districts                   | \$ 51,701,000                | \$ -            | \$ 51,701,000                | 0.00%     |
| <b>[NEW] P.A.C.T. Fund</b>                | \$ -                         | \$ 47,665,536   | \$ 47,665,536                | N/A (new) |

**ANALYSIS:** SB 258 establishes the Preserving and Advancing County Transportation (PACT) Fund, a revolving fund dedicated to financing county road and bridge maintenance. The bill amends 68 O.S. § 1004 by adjusting the apportionment of revenue from the 5% gross production tax on natural gas. Under the amendment, the General Revenue Fund (GRF) allocation is reduced from 80% to 60%, while 20% is directed to the newly created PACT Fund. The bill caps PACT Fund allocations at \$75 million per fiscal year, with any excess revenue reverting to the GRF.

5/2/25

DATE

*Huan Gong*

DR. HUAN GONG, CHIEF TAX ECONOMIST

5/2/25

DATE

*Marie Schuble*

MARIE SCHUBLE, DIVISION DIRECTOR

5/2/25

DATE

*Joseph P. Gappa*

JOSEPH P. GAPPA, FOR THE COMMISSION

*The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.*



**OKLAHOMA**  
Tax Commission

**REVENUE IMPACT STATEMENT  
2025 REGULAR SESSION  
60<sup>TH</sup> LEGISLATURE, 1<sup>ST</sup> SESSION**

**ADMIN CONCERNS:** The measure strikes historical apportionment language, which Oklahoma Tax Commission staff often use for reference.