

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 HOUSE BILL 3702

By: Calvey

4
5
6 AS INTRODUCED

7 An Act relating to the Rebuilding Oklahoma Access and
8 Driver Safety Fund; amending 68 O.S. 2011, Section
9 1004, as last amended by Section 2, Chapter 355,
10 O.S.L. 2017 (68 O.S. Supp. 2017, Section 1004), which
11 relates to apportionment of gross production taxes;
12 modifying apportionments; amending 69 O.S. 2011,
13 Section 1521, as last amended by Section 93, Chapter
14 15, O.S.L. 2013 (69 O.S. Supp. 2017, Section 1521),
15 which relates to the Rebuilding Oklahoma Access and
16 Driver Safety Fund; modifying apportionment source
17 references; providing set apportionment amount;
18 eliminating certain calculation methodology;
19 clarifying language; clarifying references; creating
20 the State Capital Projects Fund; establishing nature
21 of fund; identifying source of deposits to fund;
22 authorizing appropriation of funds for certain
23 purposes; providing for codification; providing an
24 effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 1004, as
last amended by Section 2, Chapter 355, O.S.L. 2017 (68 O.S. Supp.
2017, Section 1004), is amended to read as follows:

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

1 ~~1. "Moving five year average amount for gas" means, for~~
2 ~~purposes of the apportionments prescribed by this section, the~~
3 ~~amount of gross production tax on natural gas collected for each of~~
4 ~~the five (5) complete fiscal years, as computed by the State Board~~
5 ~~of Equalization pursuant to Section 34.103 of Title 62 of the~~
6 ~~Oklahoma Statutes; and~~

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

13 ~~B. Beginning July 1, 2017, the Of the gross production tax~~
14 ~~provided for in Section 1001 of this title is hereby levied and~~
15 ~~shall be collected and apportioned as follows:~~

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

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

1 ~~b. seven and fourteen one hundredths percent (7.14%) of~~
2 ~~the sum collected from natural gas and/or casinghead~~
3 ~~gas or asphalt or ores bearing uranium, lead, zinc,~~
4 ~~jack, gold, silver or copper shall be paid to the~~
5 ~~various county treasurers to be credited to the County~~
6 ~~Highway Fund as follows: Each county shall receive a~~
7 ~~proportionate share of the funds available based upon~~
8 ~~the proportion of the total value of production from~~
9 ~~such county in the corresponding month of the~~
10 ~~preceding year, and~~

11 ~~c. seven and fourteen one hundredths percent (7.14%)~~
12 ~~shall be allocated to each county as provided for in~~
13 ~~subparagraph b 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 ~~2. For all monies collected from the tax levied on natural gas~~
23 ~~and/or casinghead gas at a tax rate of seven percent (7%) pursuant~~
24 ~~to the provisions of subsection B of Section 1001 of this title:~~

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

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

23 c. ~~before any other apportionment of revenue has been~~
24 ~~made pursuant to this paragraph, seven and fourteen~~

1 ~~one hundredths percent (7.14%) of the sum collected~~
2 ~~from natural gas and/or casinghead gas shall be paid~~
3 ~~to the various county treasurers to be credited to the~~
4 ~~County Highway Fund as follows: Each county shall~~
5 ~~receive a proportionate share of the funds available~~
6 ~~based upon the proportion of the total value of~~
7 ~~production from such county in the corresponding month~~
8 ~~of the preceding year, and~~

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

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

- 1 a. ~~after the total revenue apportioned to the General~~
2 ~~Revenue Fund as prescribed by subparagraph b of this~~
3 ~~paragraph equals the moving five year average amount~~
4 ~~for gas as defined by paragraph 1 of subsection A of~~
5 ~~this section, there shall be apportioned from the~~
6 ~~gross production tax levy imposed pursuant to Section~~
7 ~~1001 of this title on natural gas and/or casinghead~~
8 ~~gas to the Revenue Stabilization Fund created pursuant~~
9 ~~to Section 34.102 of Title 62 of the Oklahoma~~
10 ~~Statutes, the amount of revenue, if any, which exceeds~~
11 ~~the moving five year average amount for gas as defined~~
12 ~~pursuant to paragraph 1 of subsection A of this~~
13 ~~section,~~
- 14 b. ~~until the apportionment to the General Revenue Fund~~
15 ~~equals the moving five year average amount for gas as~~
16 ~~prescribed by paragraph 1 of subsection A of this~~
17 ~~section, seventy five percent (75%) shall be paid to~~
18 ~~the State Treasurer of the state to be placed in the~~
19 ~~General Revenue Fund of the state and used for the~~
20 ~~general expense of state government, to be paid out~~
21 ~~pursuant to direct appropriation by the Legislature,~~
- 22 c. ~~before any other apportionment of revenue has been~~
23 ~~made pursuant to this paragraph, twelve and one half~~
24 ~~percent (12.5%) of the sum collected from natural gas~~

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

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

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

23 ~~a. fifty percent (50%) of the sum collected from natural~~
24 ~~gas and/or casinghead gas shall be paid to the various~~

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

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

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

21 ~~a. after the total revenue apportioned to the General~~
22 ~~Revenue Fund as prescribed by subparagraph b of this~~
23 ~~paragraph equals the moving five year average amount~~
24 ~~for gas as defined by paragraph 1 of subsection A of~~

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

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

17 ~~c. before any other apportionment of revenue has been~~
18 ~~made pursuant to this paragraph, twenty-five percent~~
19 ~~(25%) of the sum collected from natural gas and/or~~
20 ~~casinghead gas shall be paid to the various county~~
21 ~~treasurers to be credited to the County Highway Fund~~
22 ~~as follows: Each county shall receive a proportionate~~
23 ~~share of the funds available based upon the proportion~~
24

1 ~~of the total value of production from such county in~~
2 ~~the corresponding month of the preceding year, and~~
3 d. ~~before any other apportionment of revenue has been~~
4 ~~made pursuant to this paragraph, twenty-five percent~~
5 ~~(25%) shall be allocated to each county as provided~~
6 ~~for in subparagraph c 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;~~

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

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

1 ~~of revenue, if any, which would otherwise be~~
2 ~~apportioned to the General Revenue Fund and which~~
3 ~~exceeds the moving five-year average amount for oil as~~
4 ~~defined pursuant to paragraph 2 of subsection A of~~
5 ~~this section,~~

6 ~~b. before any other apportionment of revenue has been~~
7 ~~made pursuant to this paragraph, twenty-five and~~
8 ~~seventy-two one-hundredths percent (25.72%) shall be~~
9 ~~paid to the State Treasurer to be placed in the Common~~
10 ~~Education Technology Revolving Fund created in Section~~
11 ~~34.90 of Title 62 of the Oklahoma Statutes,~~

12 ~~c. before any other apportionment of revenue has been~~
13 ~~made pursuant to this paragraph, twenty-five and~~
14 ~~seventy-two one-hundredths percent (25.72%) shall be~~
15 ~~paid to the State Treasurer to be placed in the Higher~~
16 ~~Education Capital Revolving Fund created in Section~~
17 ~~34.91 of Title 62 of the Oklahoma Statutes,~~

18 ~~d. before any other apportionment of revenue has been~~
19 ~~made pursuant to this paragraph, twenty-five and~~
20 ~~seventy-two one-hundredths percent (25.72%) shall be~~
21 ~~paid to the State Treasurer to be placed in the~~
22 ~~Oklahoma Student Aid Revolving Fund created in Section~~
23 ~~34.92 of Title 62 of the Oklahoma Statutes,~~

24

1 ~~e. before any other apportionment of revenue has been~~
2 ~~made pursuant to this paragraph, three and seven~~
3 ~~hundred forty five one thousandths percent (3.745%)~~
4 ~~shall be distributed to the various counties of the~~
5 ~~state for deposit into the County Bridge and Road~~
6 ~~Improvement Fund of each county based on a formula~~
7 ~~developed by the Department of Transportation and~~
8 ~~approved by the Department of Transportation County~~
9 ~~Advisory Board created pursuant to Section 302.1 of~~
10 ~~Title 69 of the Oklahoma Statutes to be used for the~~
11 ~~purposes set forth in the County Bridge and Road~~
12 ~~Improvement Act. The formula shall be similar to the~~
13 ~~formula currently used for the distribution of monies~~
14 ~~in the County Bridge Program funds, but shall also~~
15 ~~take into consideration the effect of the terrain and~~
16 ~~traffic volume as related to county road improvement~~
17 ~~and maintenance costs,~~

18 ~~f. before any other apportionment of revenue has been~~
19 ~~made pursuant to this paragraph, four and twenty eight~~
20 ~~one hundredths percent (4.28%) shall be paid to the~~
21 ~~State Treasurer to be apportioned to:~~

- 22 ~~(1) the following sources and in the following~~
23 ~~amounts through the fiscal year ending June 30,~~
24 ~~2019:~~

1 ~~(a) thirty-three and one-third percent (33 1/3%)~~
2 ~~to the Oklahoma Tourism and Recreation~~
3 ~~Department Capital Expenditure Revolving~~
4 ~~Fund created pursuant to Section 2254.1 of~~
5 ~~Title 74 of the Oklahoma Statutes,~~

6 ~~(b) thirty-three and one-third percent (33 1/3%)~~
7 ~~to the Oklahoma Conservation Commission~~
8 ~~Infrastructure Revolving Fund created~~
9 ~~pursuant to Section 3-2-110 of Title 27A of~~
10 ~~the Oklahoma Statutes, and~~

11 ~~(c) thirty-three and one-third percent (33 1/3%)~~
12 ~~to the Community Water Infrastructure~~
13 ~~Development Revolving Fund created pursuant~~
14 ~~to Section 1085.7A of Title 82 of the~~
15 ~~Oklahoma Statutes, and~~

16 ~~(2) the Oklahoma Water Resources Board Rural Economic~~
17 ~~Action Plan Water Projects Fund for the fiscal~~
18 ~~year beginning July 1, 2019, and for each fiscal~~
19 ~~year thereafter,~~

20 ~~g. 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 oil shall be paid to the various county~~
24 ~~treasurers, to be credited to the County Highway Fund~~

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

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

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

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

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

7 ~~Treasurer to be placed in the Oklahoma Student Aid~~
8 ~~Revolving Fund created in Section 34.92 of Title 62 of~~
9 ~~the Oklahoma Statutes,~~

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

13 ~~distributed to the various counties of the state for~~
14 ~~deposit into the County Bridge and Road Improvement~~
15 ~~Fund of each county based on a formula developed by~~
16 ~~the Department of Transportation and approved by the~~
17 ~~Department of Transportation County Advisory Board~~
18 ~~created pursuant to Section 302.1 of Title 69 of the~~
19 ~~Oklahoma Statutes to be used for the purposes set~~
20 ~~forth in the County Bridge and Road Improvement Act.~~

21 ~~The formula shall be similar to the formula currently~~
22 ~~used for the distribution of monies in the County~~
23 ~~Bridge Program funds, but shall also take into~~
24 ~~consideration the effect of the terrain and traffic~~

1 ~~volume as related to county road improvement and~~
2 ~~maintenance costs,~~

3 ~~f. before any other apportionment of revenue has been~~
4 ~~made pursuant to this paragraph, three and seventy-~~
5 ~~five one-hundredths percent (3.75%) shall be paid to~~
6 ~~the State Treasurer to be apportioned to:~~

7 ~~(1) the following sources and in the following~~
8 ~~amounts through the fiscal year ending June 30,~~
9 ~~2019:~~

10 ~~(a) thirty-three and one-third percent (33 1/3%)~~
11 ~~to the Oklahoma Tourism and Recreation~~
12 ~~Department Capital Expenditure Revolving~~
13 ~~Fund created pursuant to Section 2254.1 of~~
14 ~~Title 74 of the Oklahoma Statutes,~~

15 ~~(b) thirty-three and one-third percent (33 1/3%)~~
16 ~~to the Oklahoma Conservation Commission~~
17 ~~Infrastructure Revolving Fund created~~
18 ~~pursuant to Section 3-2-110 of Title 27A of~~
19 ~~the Oklahoma Statutes, and~~

20 ~~(c) thirty-three and one-third percent (33 1/3%)~~
21 ~~to the Community Water Infrastructure~~
22 ~~Development Revolving Fund created pursuant~~
23 ~~to Section 1085.7A of Title 82 of the~~
24 ~~Oklahoma Statutes, and~~

1 ~~(2) the Oklahoma Water Resources Board Rural Economic~~
2 ~~Action Plan Water Projects Fund for the fiscal~~
3 ~~year beginning July 1, 2019, and for each fiscal~~
4 ~~year thereafter,~~

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

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

1 ~~fifteen (15) mills for the current year and maintains~~
2 ~~twelve (12) years of instruction, and~~

3 ~~i. before any other apportionment of revenue has been~~
4 ~~made pursuant to this paragraph, forty-seven one-~~
5 ~~hundredths percent (0.47%) of the levy shall be~~
6 ~~transmitted by the Tax Commission to the Statewide~~
7 ~~Circuit Engineering District Revolving Fund as created~~
8 ~~in Section 687.2 of Title 69 of the Oklahoma Statutes;~~

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

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

19 ~~b. fifty percent (50%) shall be allocated to each county~~
20 ~~as provided for in subparagraph a of this paragraph~~
21 ~~and shall be apportioned on an average daily~~
22 ~~attendance per capita distribution basis, as certified~~
23 ~~by the State Superintendent of Public Instruction, to~~
24 ~~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 subparagraph~~
7 ~~e of paragraph 3 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 ~~C. Provided, notwithstanding any other provision of this~~
23 ~~section, the total amounts deposited to the Common Education~~
24 ~~Technology Revolving Fund, the Higher Education Capital Revolving~~

1 ~~Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic~~
2 ~~Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation~~
3 ~~Department Capital Expenditure Revolving Fund, the Oklahoma~~
4 ~~Conservation Commission Infrastructure Revolving Fund and the~~
5 ~~Community Water Infrastructure Development Revolving Fund pursuant~~
6 ~~to paragraphs 6 and 7 of subsection B of this section shall not~~
7 ~~exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any~~
8 ~~fiscal year. Except as otherwise provided in this subsection, all~~
9 ~~sums in excess of One Hundred Fifty Million Dollars~~
10 ~~(\$150,000,000.00) in any fiscal year which would otherwise be~~
11 ~~deposited in such funds shall be apportioned by the Oklahoma Tax~~
12 ~~Commission to the General Revenue Fund of the state the first Five~~
13 ~~Hundred Seventy-five Million Dollars (\$575,000,000.00) in~~
14 ~~collections each fiscal year shall be deposited in the Rebuilding~~
15 ~~Oklahoma Access and Driver Safety Fund created in Section 1521 of~~
16 ~~Title 69 of the Oklahoma Statutes, all additional collections shall~~
17 ~~be deposited in the State Capital Projects Fund created in Section 3~~
18 ~~of this act.~~

19 SECTION 2. AMENDATORY 69 O.S. 2011, Section 1521, as
20 last amended by Section 93, Chapter 15, O.S.L. 2013 (69 O.S. Supp.
21 2017, Section 1521), is amended to read as follows:

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

1 fiscal year limitations, and shall consist of all appropriations and
2 transfers made by the Legislature. All monies accruing to the
3 credit of the fund are hereby appropriated and may be budgeted and
4 expended each fiscal year by the Department of Transportation for
5 the purposes authorized by subsection G F of this section.
6 Expenditures from the fund shall be made upon warrants issued by the
7 State Treasurer against claims filed as prescribed by law with the
8 Director of the Office of Management and Enterprise Services for
9 approval and payment.

10 B. 1. There shall be apportioned each fiscal year to the ~~funds~~
11 ~~specified in this subsection from the monies that would otherwise be~~
12 ~~apportioned to the General Revenue Fund by Section 2352 of Title 68~~
13 ~~of the Oklahoma Statutes from the revenues derived pursuant to~~
14 ~~subsections A, B and E of Section 2355 of Title 68 of the Oklahoma~~
15 ~~Statutes amounts as follows:~~

16 ~~1. For each fiscal year, subject to the provisions of paragraph~~
17 ~~3 of this subsection, and, except for the amount prescribed by~~
18 ~~subparagraph a of this paragraph, subject to any reductions required~~
19 ~~by subsection F of this section, there shall be apportioned to the~~
20 Rebuilding Oklahoma Access and Driver Safety Fund an amount as
21 proscribed in Section 1004 of this title:

22 a. ~~for the fiscal year beginning July 1, 2011, the first~~
23 ~~Thirty-five Million Seven Hundred Thousand Dollars~~
24 ~~(\$35,700,000.00), for the fiscal year beginning July~~

1 ~~1, 2012, the first Forty one Million Seven Hundred~~
2 ~~Thousand Dollars (\$41,700,000.00) and for the fiscal~~
3 ~~year beginning July 1, 2013, and for each fiscal year~~
4 ~~thereafter, Fifty-nine Million Seven Hundred Thousand~~
5 ~~Dollars (\$59,700,000.00), which shall be allocated and~~
6 ~~used by the Department of Transportation first for the~~
7 ~~purpose of making any required payments for principal,~~
8 ~~interest or other costs of borrowing with respect to~~
9 ~~the obligations issued pursuant to Section 341 of~~
10 ~~Title 73 of the Oklahoma Statutes and after any such~~
11 ~~required payment has been made then for the purposes~~
12 ~~otherwise authorized by this section, plus~~

13 ~~b. the total amount apportioned to the Rebuilding~~
14 ~~Oklahoma Access and Driver Safety Fund for the~~
15 ~~preceding fiscal year which, except for the amount~~
16 ~~prescribed by subparagraph a of this paragraph, shall~~
17 ~~be apportioned before any other amount is apportioned~~
18 ~~pursuant to Section 2352 of Title 68 of the Oklahoma~~
19 ~~Statutes, plus~~

20 ~~c. an additional incremental amount which shall not be in~~
21 ~~excess of the amount prescribed by subparagraph a of~~
22 ~~this paragraph and that is required in order for the~~
23 ~~total apportionment for such fiscal year to equal Five~~
24

1 ~~Hundred Seventy-five Million Dollars~~
2 ~~(\$575,000,000.00).~~

3 ~~All amounts apportioned pursuant to this paragraph shall be~~
4 ~~divided into twelve equal amounts to be apportioned each month~~
5 ~~during the fiscal year except the amount specified in subparagraph a~~
6 ~~of this paragraph which amount shall be allocated in its full amount~~
7 ~~in cash not later than July 30 each year or such later date as may~~
8 ~~be required in order for the amount to be allocated in cash;.~~

9 2. ~~For each~~ Each fiscal year after the apportionments required
10 ~~by paragraph 1 of this subsection have been made~~ from the monies
11 that would otherwise be apportioned to the General Revenue Fund by
12 Section 2352 of Title 68 of the Oklahoma Statutes from the revenues
13 derived pursuant to subsections A, B and E of Section 2355 of Title
14 68 of the Oklahoma Statutes:

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

21 b. ~~the next~~ Three Million Dollars (\$3,000,000.00) shall
22 be apportioned to the Public Transit Revolving Fund
23 created pursuant to Section 4031 of this title to be
24

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

3 All amounts apportioned pursuant to this paragraph shall be
4 divided into twelve equal amounts to be apportioned each month
5 during the fiscal year; and

6 ~~3. For each fiscal year after the first fiscal year in which
7 the total apportionment to the Rebuilding Oklahoma Access and Driver
8 Safety Fund as provided by paragraph 1 of this subsection equals
9 Five Hundred Seventy-five Million Dollars (\$575,000,000.00), the
10 first Five Hundred Seventy-five Million Dollars (\$575,000,000.00)
11 collected pursuant to subsections A, B and E of Section 2355 of
12 Title 68 of the Oklahoma Statutes and apportioned pursuant to
13 Section 2352 of Title 68 of the Oklahoma Statutes that would
14 otherwise be apportioned to the General Revenue Fund shall be
15 apportioned to the Rebuilding Oklahoma Access and Driver Safety
16 Fund. With the exception of the amount prescribed by subparagraph a
17 of paragraph 1 of this subsection, all amounts apportioned pursuant
18 to this paragraph shall be divided into twelve equal amounts to be
19 apportioned each month during the fiscal year.~~

20 ~~C. The apportionments of revenues required by subparagraphs a,
21 b and c of paragraph 1 of subsection B of this section shall be made
22 until the total annual apportionment to the Rebuilding Oklahoma
23 Access and Driver Safety Fund equals Five Hundred Seventy-five
24 Million Dollars (\$575,000,000.00). After such annual apportionment~~

1 ~~level is reached, the apportionment to the fund shall be governed by~~
2 ~~the provisions of paragraph 3 of subsection B of this section.~~

3 ~~D.~~ The monies apportioned to the Rebuilding Oklahoma Access and
4 Driver Safety Fund shall not be used to supplant or replace existing
5 state funds used for transportation purposes.

6 ~~E.~~ D. In order to ensure that the funds from the ROADS Fund are
7 used to enhance and not supplant state funding for the Department of
8 Transportation, the State Board of Equalization shall examine and
9 investigate expenditures from the fund each year. For purposes of
10 this examination, monies used to retire outstanding debt obligations
11 for which the Department of Transportation is responsible shall be
12 excluded. At the meeting of the State Board of Equalization held
13 within five (5) days after the monthly apportionment in February of
14 each year, the State Board of Equalization shall issue a finding and
15 report which shall state whether expenditures from the ROADS Fund
16 were used to enhance or supplant state funding for the Department of
17 Transportation. If the State Board of Equalization finds that state
18 funding for the Department of Transportation was supplanted by funds
19 from the ROADS Fund, the Board shall specify the amount by which
20 such funding was supplanted. In this event, the Legislature shall
21 not make any appropriations for the ensuing fiscal year until an
22 appropriation in that amount is made to replenish state funding for
23 the Department of Transportation.

24

1 ~~F.~~ E. In the event that the Director of the Office of
2 Management and Enterprise Services declares a General Revenue Fund
3 revenue failure pursuant to Section 34.49 of Title 62 of the
4 Oklahoma Statutes, and agency allocations are reduced pursuant to
5 the provisions of Section 34.49 of Title 62 of the Oklahoma
6 Statutes, the amounts that would otherwise be apportioned ~~to the~~
7 ~~ROADS Fund~~ by:

8 ~~1. Subparagraph a of paragraph 1 of subsection B of this~~
9 ~~section, only to the extent that the amount is not required for debt~~
10 ~~service related to the obligations authorized pursuant to Section~~
11 ~~341 of Title 73 of the Oklahoma Statutes;~~

12 ~~2. Subparagraphs b and c of paragraph 1 of subsection B of this~~
13 ~~section; and~~

14 ~~3. Subparagraphs~~ subparagraphs a and b of paragraph 2 of
15 subsection B of this section, shall be reduced by a percentage equal
16 to that required of the General Revenue Fund appropriations to state
17 agencies and such reductions shall occur during the entire fiscal
18 year and for any month during which such reductions are required by
19 the Office of Management and Enterprise Services and by the same
20 percentage as that required of the agencies for such General Revenue
21 Fund appropriations.

22 ~~G.~~ F. The Department of Transportation shall use the monies in
23 the Rebuilding Oklahoma Access and Driver Safety Fund for:
24

- 1 1. The construction and maintenance of state roads, bridges and
2 highways;
 - 3 2. The direct expenses of operating and maintaining the state
4 highway system, including bridges;
 - 5 3. Direct expenses incurred in constructing, repairing, and
6 maintaining state highways, farm-to-market roads, county highways
7 and bridges as authorized by law;
 - 8 4. Matching federal funds;
 - 9 5. The purchase of materials, tools, machinery, motor vehicles,
10 and equipment necessary or convenient for the construction and
11 maintenance of the state highway system and bridges;
 - 12 6. Debt service incurred prior to January 1, 2006, for Capital
13 Improvement Program bonds sold pursuant to Section 2001 of this
14 title; and
 - 15 7. Debt service incurred on or after July 1, 2009, with respect
16 to obligations authorized to be issued pursuant to Section 341 of
17 Title 73 of the Oklahoma Statutes.
- 18 H. G. From the monies allocated pursuant to the provisions of
19 ~~subparagraph a~~ of paragraph 1 of subsection B of this section each
20 fiscal year, the Department of Transportation shall make payments
21 required for the payment of principal, interest and other costs
22 related to the obligations issued by the Oklahoma Capitol
23 Improvement Authority as authorized by Section 341 of Title 73 of
24 the Oklahoma Statutes and such payments shall be made by the

1 Department each fiscal year before such monies are used for any
2 other purpose.

3 SECTION 3. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 1004b of Title 68, unless there
5 is created a duplication in numbering, reads as follows:

6 There is hereby created in the State Treasury a fund to be
7 designated the "State Capital Projects Fund". The fund shall be a
8 continuing fund, not subject to fiscal year limitations, and shall
9 consist of monies received pursuant to Section 1004 of Title 68 of
10 the Oklahoma Statutes and any monies designated to the fund by law.
11 All monies accruing to the credit of the fund shall be appropriated
12 at the discretion of the Legislature for the purpose of one-time
13 capital expenditures for capital assets owned, managed or controlled
14 by the state.

15 SECTION 4. This act shall become effective July 1, 2018.

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

20

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