

1 ENGROSSED HOUSE AMENDMENT

TO

2 ENGROSSED SENATE BILL NO. 1403

By: Hall, Green, and Kidd of
the Senate

3

and

4

Wallace of the House

5

6

An Act relating to motor vehicle license and
registration fees, taxes, and penalties; amending 47
O.S. 2021, Section 1104, as last amended by Section
10, Chapter 47, 1st Extraordinary Session, O.S.L.
2023 (47 O.S. Supp. 2023, Section 1104), which
relates to apportionment; restricting certain
apportionment limits to certain fiscal years;
updating statutory language; providing an effective
date; and declaring an emergency.

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15 AUTHOR: Add the following House Coauthors: Miller, Cantrell, and
Staires

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17 AUTHOR: Add the following Senate Coauthors: Bullard and Burns

18 AMENDMENT NO. 1. Strike the title, enacting clause, and entire bill
and insert:

19

20

21 "[motor vehicle license - apportionment - fiscal

22 years - statutory language - effective date -

23

emergency]

24

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

2 SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, as
3 last amended by Section 10, Chapter 47, 1st Extraordinary Session,
4 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104), is amended to read
5 as follows:

6 Section 1104. A. Unless otherwise provided by law, all fees,
7 taxes, and penalties collected or received pursuant to the Oklahoma
8 Vehicle License and Registration Act or Section 1-101 et seq. of
9 this title shall be apportioned and distributed monthly by the
10 Oklahoma Tax Commission in accordance with this section. Service
11 Oklahoma shall provide to the Oklahoma Tax Commission monthly
12 reports of motor vehicle collection information, including, but not
13 limited to, motor vehicle monthly apportionment information,
14 refunds, canceled vouchers, waste tire collections, organ donor
15 program amounts, driver license records, prorated amounts, and sales
16 tax amounts. The reports shall be delivered electronically pursuant
17 to the current calendar year apportionment disbursement schedule
18 provided to Service Oklahoma by the Oklahoma Tax Commission on or
19 before December 1st annually.

20 One percent (1%) of fees collected shall be apportioned to the
21 Licensed Operator Performance Fund created in Section 3-106 of this
22 title, in accordance with the applicable metrics determined by
23 Service Oklahoma.

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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%),

9 c. for the year beginning July 1, 2002, through the year
10 ending on June 30, 2015, thirty-six and twenty one-
11 hundredths percent (36.20%),

12 d. for the year beginning July 1, 2015, through the year
13 ending on June 30, 2019, thirty-six and twenty one-
14 hundredths percent (36.20%), but in no event shall the
15 amount apportioned in any fiscal year pursuant to this
16 subparagraph exceed the total amount apportioned for
17 the fiscal year ending on June 30, 2015. Any amounts
18 in excess of such limitation shall be placed to the
19 credit of the General Revenue Fund, and

20 e. for the year beginning July 1, 2019, and all
21 subsequent years, thirty-six and twenty one-hundredths
22 percent (36.20%), but in no event shall the amount
23 apportioned in any fiscal year pursuant to this
24 subparagraph exceed the total amount apportioned for

1 the fiscal year ending on June 30, 2015. Any amounts
2 in excess of such limitation shall be placed to the
3 credit of the Rebuilding Oklahoma Access and Driver
4 Safety Fund created in Section 1521 of Title 69 of the
5 Oklahoma Statutes.

6 2. The monies apportioned pursuant to subparagraphs a through e
7 of paragraph 1 of this subsection shall be apportioned to the
8 various school districts so that each district shall receive an
9 amount based upon the proportion that each district's average daily
10 attendance bears to the total average daily attendance of those
11 districts entitled to receive funds pursuant to this section as
12 certified by the State Department of Education.

13 Each district's allocation of funds shall be remitted to the
14 county treasurer of the county wherein the administrative
15 headquarters of the district are located.

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

21 C. The following percentages of the monies referred to in
22 subsection A of this section shall be remitted to the State
23 Treasurer to be credited to the General Revenue Fund of the State
24 Treasury:

- 1 1. From October 1, 2000, until June 30, 2001, forty-five and
2 ninety-seven one-hundredths percent (45.97%);
- 3 2. For the year beginning July 1, 2001, and ending June 30,
4 2002, forty-five and twenty-nine one-hundredths percent (45.29%);
- 5 3. For the year beginning July 1, 2002, and for the subsequent
6 fiscal years ending June 30, 2007, forty-four and eighty-four one-
7 hundredths percent (44.84%);
- 8 4. For the year beginning July 1, 2007, and ending June 30,
9 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);
- 10 5. For the year beginning July 1, 2008, and ending June 30,
11 2009, thirty-four and eighty-four one-hundredths percent (34.84%);
- 12 6. For the period beginning July 1, 2009, and ending December
13 31, 2012, twenty-nine and eighty-four one-hundredths percent
14 (29.84%);
- 15 7. For the period beginning January 1, 2013, and ending June
16 30, 2013, twenty-nine and thirty-four one-hundredths percent
17 (29.34%);
- 18 8. For the year beginning July 1, 2013, and ending June 30,
19 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
20 and
- 21 9. For the year beginning July 1, 2014, through the year ending
22 June 30, 2019, twenty-four and eighty-four one-hundredths percent
23 (24.84%).

24

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

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

6 2. For the year beginning July 1, 2001, through the year ending
7 on June 30, 2015, thirty-one one-hundredths percent (0.31%);

8 3. For the year beginning July 1, 2015, through the year ending
9 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
10 no event shall the amount apportioned in any fiscal year pursuant to
11 this paragraph exceed the total amount apportioned for the fiscal
12 year ending on June 30, 2015. Any amounts in excess of such
13 limitation shall be placed to the credit of the General Revenue
14 Fund; and

15 4. For the year beginning July 1, 2019, and all subsequent
16 years, thirty-one one-hundredths percent (0.31%), but in no event
17 shall the amount apportioned in any fiscal year pursuant to this
18 paragraph exceed the total amount apportioned for the fiscal year
19 ending on June 30, 2015. Any amounts in excess of such limitation
20 shall be placed to the credit of the Rebuilding Oklahoma Access and
21 Driver Safety Fund created in Section 1521 of Title 69 of the
22 Oklahoma Statutes.
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1 E. 1. The following percentages of the monies referred to in
2 subsection A of this section shall be apportioned to the various
3 counties as set forth in paragraph 2 of this subsection:

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

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, seven and eighteen one-hundredths percent
8 (7.18%),

9 c. for the year beginning July 1, 2002, through the year
10 ending on June 30, 2015, seven and twenty-four one-
11 hundredths percent (7.24%),

12 d. for the year beginning July 1, 2015, through the year
13 ending on June 30, 2019, seven and twenty-four one-
14 hundredths percent (7.24%), but in no event shall the
15 amount apportioned in any fiscal year pursuant to this
16 subparagraph exceed the total amount apportioned for
17 the fiscal year ending on June 30, 2015. Any amounts
18 in excess of such limitation shall be placed to the
19 credit of the General Revenue Fund, and

20 e. for the year beginning July 1, 2019, and all
21 subsequent years, seven and twenty-four one-hundredths
22 percent (7.24%), but in no event shall the amount
23 apportioned in ~~any fiscal year~~ fiscal years 2019
24 through 2024 pursuant to this subparagraph exceed the

1 total amount apportioned for the fiscal year ending on
2 June 30, 2015, and in no event shall the amount
3 apportioned in fiscal years 2026 and beyond exceed the
4 amount apportioned for the fiscal year ending on June
5 30, 2025. Any amounts in excess of such limitation
6 shall be placed to the credit of the Rebuilding
7 Oklahoma Access and Driver Safety Fund created in
8 Section 1521 of Title 69 of the Oklahoma Statutes.

9 2. The monies apportioned pursuant to subparagraphs a through e
10 of paragraph 1 of this subsection shall be apportioned as follows:
11 forty percent (40%) of such sum shall be distributed to the various
12 counties in that proportion which the county road mileage of each
13 county bears to the entire state road mileage as certified by the
14 Transportation Commission and the remaining sixty percent (60%) of
15 such sum shall be distributed to the various counties on the basis
16 which the population and area of each county bears to the total
17 population and area of the state. The population shall be as shown
18 by the last Federal Decennial Census or the most recent annual
19 estimate provided by the United States Bureau of the Census. The
20 funds shall be used for the purpose of constructing and maintaining
21 county highways; provided, however, the county treasurer may deposit
22 so much of the funds in the sinking fund as may be necessary for the
23 retirement of interest and annual accrual of indebtedness created by
24 the issuance of county or township bonds for road purposes. Such

1 deposits to the sinking fund shall not exceed forty percent (40%) of
2 the funds allocated to a county pursuant to this paragraph.

3 F. 1. The following percentages of the monies referred to in
4 subsection A of this section shall be remitted to the county
5 treasurers of the respective counties and by them deposited in a
6 separate special revenue fund to be used by the county commissioners
7 in accordance with paragraph 2 of this subsection:

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

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, two and fifty-six one-hundredths percent
12 (2.56%),

13 c. for the year beginning July 1, 2002, through the year
14 ending on June 30, 2015, two and fifty-nine one-
15 hundredths percent (2.59%),

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, two and fifty-nine one-
18 hundredths percent (2.59%), but in no event shall the
19 amount apportioned in any fiscal year pursuant to this
20 subparagraph exceed the total amount apportioned for
21 the fiscal year ending on June 30, 2015. Any amounts
22 in excess of such limitation shall be placed to the
23 credit of the General Revenue Fund, and
24

1 e. for the year beginning July 1, 2019, and all
2 subsequent years, two and fifty-nine one-hundredths
3 percent (2.59%), but in no event shall the amount
4 apportioned in ~~any fiscal year~~ fiscal years 2019
5 through 2024 pursuant to this subparagraph exceed the
6 total amount apportioned for the fiscal year ending on
7 June 30, 2015, and in no event shall the amount
8 apportioned in fiscal years 2026 and beyond exceed the
9 amount apportioned for the fiscal year ending on June
10 30, 2025. Any amounts in excess of such limitation
11 shall be placed to the credit of the Rebuilding
12 Oklahoma Access and Driver Safety Fund created in
13 Section 1521 of Title 69 of the Oklahoma Statutes.

14 2. The monies apportioned pursuant to subparagraphs a through e
15 of paragraph 1 of this subsection shall be used for the primary
16 purpose of matching federal funds for the construction of federal
17 aid projects on county roads, or constructing and maintaining county
18 or township highways and permanent bridges of such counties. The
19 distribution of monies apportioned by this paragraph shall be made
20 upon the basis of the current formula based upon road mileage, area
21 and population as related to county road improvement and maintenance
22 costs. Provided, however, the Department of Transportation may
23 update the formula factors from time to time as necessary to account
24 for changing conditions.

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

5 a. from October 1, 2000, until June 30, 2001, three and
6 fifty-five one-hundredths percent (3.55%),

7 b. for the year beginning July 1, 2001, and ending June
8 30, 2002, three and fifty-nine one-hundredths percent
9 (3.59%),

10 c. for the year beginning July 1, 2002, through the year
11 ending on June 30, 2015, three and sixty-two one-
12 hundredths percent (3.62%),

13 d. for the year beginning July 1, 2015, through the year
14 ending on June 30, 2019, three and sixty-two one-
15 hundredths percent (3.62%), but in no event shall the
16 amount apportioned in any fiscal year pursuant to this
17 subparagraph exceed the total amount apportioned for
18 the fiscal year ending on June 30, 2015. Any amounts
19 in excess of such limitation shall be placed to the
20 credit of the General Revenue Fund, and

21 e. for the year beginning July 1, 2019, and all
22 subsequent years, three and sixty-two one-hundredths
23 percent (3.62%), but in no event shall the amount
24 apportioned in ~~any fiscal year~~ fiscal years 2019

1 through 2024 pursuant to this subparagraph exceed the
2 total amount apportioned for the fiscal year ending on
3 June 30, 2015, and in no event shall the amount
4 apportioned in fiscal years 2026 and beyond exceed the
5 amount apportioned for the fiscal year ending on June
6 30, 2025. Any amounts in excess of such limitation
7 shall be placed to the credit of the Rebuilding
8 Oklahoma Access and Driver Safety Fund created in
9 Section 1521 of Title 69 of the Oklahoma Statutes.

10 2. The monies apportioned pursuant to subparagraphs a through e
11 of paragraph 1 of this subsection shall be transmitted to the
12 various counties on the basis of a formula to be developed by the
13 Department of Transportation. Such formula shall be similar to that
14 currently used for the distribution of County Bridge Program ~~Funds~~
15 funds, but also taking into consideration the effect of terrain and
16 traffic volume as related to county road improvement and maintenance
17 costs. Provided, however, the Department of Transportation may
18 update the formula factors from time to time as necessary to account
19 for changing conditions. The funds shall be transmitted to the
20 various county treasurers to be deposited in the county highway fund
21 of their respective counties.

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

- 1 a. from October 1, 2000, until June 30, 2001, eighty-one
2 one-hundredths percent (0.81%),
3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, eighty-two one-hundredths percent (0.82%),
5 c. for the year beginning July 1, 2002, through the year
6 ending on June 30, 2015, eighty-three one-hundredths
7 percent (0.83%),
8 d. for the year beginning July 1, 2015, through the year
9 ending on June 30, 2019, eighty-three one-hundredths
10 percent (0.83%), but in no event shall the amount
11 apportioned in any fiscal year pursuant to this
12 subparagraph exceed the total amount apportioned for
13 the fiscal year ending on June 30, 2015. Any amounts
14 in excess of such limitation shall be placed to the
15 credit of the General Revenue Fund, and
16 e. for the year beginning July 1, 2019, and all
17 subsequent years, eighty-three one-hundredths percent
18 (0.83%), but in no event shall the amount apportioned
19 in any fiscal year pursuant to this subparagraph
20 exceed the total amount apportioned for the fiscal
21 year ending on June 30, 2015. Any amounts in excess
22 of such limitation shall be placed to the credit of
23 the Rebuilding Oklahoma Access and Driver Safety Fund
24

1 created in Section 1521 of Title 69 of the Oklahoma
2 Statutes.

3 2. The monies apportioned pursuant to subparagraphs a through e
4 of paragraph 1 of this subsection shall be apportioned to the
5 various counties based upon the proportion that each county's
6 population bears to the total state population.

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

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

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

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, three and eight one-hundredths percent
18 (3.08%),

19 c. for the year beginning July 1, 2002, through the year
20 ending on June 30, 2015, three and ten one-hundredths
21 percent (3.10%),

22 d. for the year beginning July 1, 2015, through the year
23 ending on June 30, 2019, three and ten one-hundredths
24 percent (3.10%), but in no event shall the amount

1 apportioned in any fiscal year pursuant to this
2 subparagraph exceed the total amount apportioned for
3 the fiscal year ending on June 30, 2015. Any amounts
4 in excess of such limitation shall be placed to the
5 credit of the General Revenue Fund, and

6 e. for the year beginning July 1, 2019, and all
7 subsequent years, three and ten one-hundredths percent
8 (3.10%), but in no event shall the amount apportioned
9 in any fiscal year pursuant to this subparagraph
10 exceed the total amount apportioned for the fiscal
11 year ending on June 30, 2015. Any amounts in excess
12 of such limitation shall be placed to the credit of
13 the Rebuilding Oklahoma Access and Driver Safety Fund
14 created in Section 1521 of Title 69 of the Oklahoma
15 Statutes.

16 2. The monies apportioned pursuant to subparagraphs a through e
17 of paragraph 1 of this subsection shall be apportioned to the
18 various cities and incorporated towns based upon the proportion that
19 each city or incorporated town's population bears to the total
20 population of all cities and incorporated towns in the state. Such
21 funds shall be remitted to the various county treasurers for
22 allocation to the various cities and incorporated towns. All such
23 funds shall be used for the construction, maintenance, repair,
24 improvement and lighting of streets and alleys. Provided, however,

1 the governing board of any city or town may, with the approval of
2 the county excise board, transfer any surplus funds to the general
3 revenue fund of such city or town whenever an emergency requires
4 such a transfer.

5 J. The following percentages of the monies referred to in
6 subsection A of this section shall be remitted to the State
7 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
8 Fund:

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

11 2. For the year beginning July 1, 2001, and ending June 30,
12 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

21 L. 1. For the year beginning July 1, 2007, and ending June 30,
22 2008, five percent (5%) of monies referred to in subsection A of
23 this section shall be remitted to the State Treasurer to be credited
24

1 to the County Improvements for Roads and Bridges Fund as created in
2 Section 507 of Title 69 of the Oklahoma Statutes.

3 2. For the year beginning July 1, 2008, and ending June 30,
4 2009, ten percent (10%) 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 3. For the period beginning July 1, 2009, and ending December
9 31, 2012, fifteen percent (15%) of monies referred to in subsection
10 A of this section shall be remitted to the State Treasurer to be
11 credited to the County Improvements for Roads and Bridges Fund as
12 created in Section 507 of Title 69 of the Oklahoma Statutes.

13 4. For the period beginning January 1, 2013, and ending June
14 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
15 monies referred to in subsection A of this section shall be remitted
16 to the State Treasurer to be credited to the County Improvements for
17 Roads and Bridges Fund as created in Section 507 of Title 69 of the
18 Oklahoma Statutes.

19 5. For the year beginning July 1, 2013, and ending June 30,
20 2014, eighteen percent (18%) of monies referred to in subsection A
21 of this section shall be remitted to the State Treasurer to be
22 credited to the County Improvements for Roads and Bridges Fund as
23 created in Section 507 of Title 69 of the Oklahoma Statutes.

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1 6. For the year beginning July 1, 2014, twenty percent (20%) of
2 monies referred to in subsection A of this section shall be remitted
3 to the State Treasurer to be credited to the County Improvements for
4 Roads and Bridges Fund as created in Section 507 of Title 69 of the
5 Oklahoma Statutes.

6 7. For the year beginning July 1, 2015, through the year ending
7 on June 30, 2019, twenty percent (20%) of monies referred to in
8 subsection A of this section shall be remitted to the State
9 Treasurer to be credited to the County Improvements for Roads and
10 Bridges Fund as created in Section 507 of Title 69 of the Oklahoma
11 Statutes, but in no event shall the total amount apportioned in any
12 fiscal year pursuant to this paragraph exceed One Hundred Twenty
13 Million Dollars (\$120,000,000.00). Any amounts in excess of One
14 Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to
15 the credit of the General Revenue Fund.

16 8. a. Except as provided in subparagraph b of this
17 paragraph, for the year beginning July 1, 2019, and
18 all subsequent years, twenty percent (20%) of monies
19 referred to in subsection A of this section shall be
20 remitted to the State Treasurer to be credited to the
21 County Improvements for Roads and Bridges Fund as
22 created in Section 507 of Title 69 of the Oklahoma
23 Statutes, but in no event shall the total amount
24 apportioned in any fiscal year pursuant to this

1 paragraph exceed the fiscal year limitations provided
2 in subparagraph c of this paragraph. Any amounts in
3 excess of the fiscal year limitations provided in
4 subparagraph c of this paragraph shall be placed to
5 the credit of the Rebuilding Oklahoma Access and
6 Driver Safety Fund created in Section 1521 of Title 69
7 of the Oklahoma Statutes,

8 b. (1) for the fiscal year beginning July 1, 2021,
9 through the fiscal year ending June 30, 2026, the
10 Oklahoma Tax Commission shall remit twenty-five
11 percent (25%) of the monthly allocation,
12 otherwise scheduled to be credited to the County
13 Improvements for Roads and Bridges Fund, to the
14 various counties of the state. The Commission
15 shall distribute such funds monthly to each
16 county treasurer as follows:

17 (a) one-third (1/3) of such funds shall be
18 distributed to the various counties in the
19 proportion which the area of each county
20 bears to the total area of the state,

21 (b) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the certified county road
24

1 miles of each county bear to the total sum
2 of county road miles in the state, and
3 (c) one-third (1/3) of such funds shall be
4 distributed to the various counties in the
5 proportion which the total replacement cost
6 for obsolete or deficient bridges according
7 to the most recent ~~ODOT~~ Department of
8 Transportation yearly Bridge Summary Report
9 for County Bridges for each county bears to
10 the total amount of such cost for all such
11 county bridges in the state, and

12 (2) for the fiscal year beginning July 1, 2026, and
13 all subsequent fiscal years thereafter, the
14 Oklahoma Tax Commission shall remit twenty-five
15 percent (25%) of the monthly allocation,
16 otherwise scheduled to be credited to the County
17 Improvements for Roads and Bridges Fund, to the
18 various counties of the state. The Commission
19 shall distribute such funds monthly to each
20 county treasurer as follows:

21 (a) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the area of each county
24 bears to the total area of the state,

1 (b) one-third (1/3) of such funds shall be
2 distributed to the various counties in the
3 proportion which the certified county road
4 miles of each county bear to the total sum
5 of county road miles in the state, and

6 (c) one-third (1/3) of such funds shall be
7 distributed to the various counties in the
8 proportion which the number of county
9 bridges in each county according to the ~~ODOT~~
10 Department of Transportation 2020 Bridge
11 Summary Report for County Bridges bears to
12 the total sum of county bridges in the state
13 according to such report.

14 Each county treasurer shall deposit such funds to the
15 county's county highway fund and such funds shall be used
16 for maintenance and operations. In no event shall the
17 total amount apportioned in any fiscal year pursuant to the
18 provisions of subparagraphs a and b of this paragraph
19 exceed the fiscal year limitations provided in subparagraph
20 c of this paragraph, and

21 c. the total amount apportioned each fiscal year pursuant
22 to this paragraph shall be limited as follows:

23 (1) for fiscal years 2020

24 through 2022

\$120,000,000.00,

1	(2)	for fiscal year 2023	\$125,000,000.00,
2	(3)	for fiscal year 2024	\$130,000,000.00,
3	(4)	for fiscal year 2025	\$135,000,000.00,
4	(5)	for fiscal year 2026	\$140,000,000.00,
5	(6)	for fiscal year 2027	\$145,000,000.00,
6	(7)	for fiscal year 2028 and all	
7		subsequent fiscal years	
8		thereafter	\$150,000,000.00.

9 M. Twenty-four and eighty-four one-hundredths percent (24.84%)
10 of the monies referred to in subsection A of this section shall be
11 remitted to the State Treasurer to be credited to the Rebuilding
12 Oklahoma Access and Driver Safety Fund created in Section 1521 of
13 Title 69 of the Oklahoma Statutes.

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

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.

1 ENGROSSED SENATE
2 BILL NO. 1403

By: Hall, Green, and Kidd of
the Senate

3 and

4 Wallace of the House

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7 registration fees, taxes, and penalties; amending 47
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apportionment limits to certain fiscal years;
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date; and declaring an emergency.

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

14 SECTION 4. AMENDATORY 47 O.S. 2021, Section 1104, as
15 last amended by Section 10, Chapter 47, 1st Extraordinary Session,
16 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104), is amended to read
17 as follows:

18 Section 1104. A. Unless otherwise provided by law, all fees,
19 taxes, and penalties collected or received pursuant to the Oklahoma
20 Vehicle License and Registration Act or Section 1-101 et seq. of
21 this title shall be apportioned and distributed monthly by the
22 Oklahoma Tax Commission in accordance with this section. Service
23 Oklahoma shall provide to the Oklahoma Tax Commission monthly
24 reports of motor vehicle collection information, including, but not

1 limited to, motor vehicle monthly apportionment information,
2 refunds, canceled vouchers, waste tire collections, organ donor
3 program amounts, driver license records, prorated amounts, and sales
4 tax amounts. The reports shall be delivered electronically pursuant
5 to the current calendar year apportionment disbursement schedule
6 provided to Service Oklahoma by the Oklahoma Tax Commission on or
7 before December 1st annually.

8 One percent (1%) of fees collected shall be apportioned to the
9 Licensed Operator Performance Fund created in Section 3-106 of this
10 title, in accordance with the applicable metrics determined by
11 Service Oklahoma.

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

- 15 a. from October 1, 2000, until June 30, 2001, thirty-five
16 and forty-six one-hundredths percent (35.46%),
- 17 b. for the year beginning July 1, 2001, and ending June
18 30, 2002, thirty-five and ninety-one one-hundredths
19 percent (35.91%),
- 20 c. for the year beginning July 1, 2002, through the year
21 ending on June 30, 2015, thirty-six and twenty one-
22 hundredths percent (36.20%),
- 23 d. for the year beginning July 1, 2015, through the year
24 ending on June 30, 2019, thirty-six and twenty one-

1 hundredths percent (36.20%), but in no event shall the
2 amount apportioned in any fiscal year pursuant to this
3 subparagraph exceed the total amount apportioned for
4 the fiscal year ending on June 30, 2015. Any amounts
5 in excess of such limitation shall be placed to the
6 credit of the General Revenue Fund, and

7 e. for the year beginning July 1, 2019, and all
8 subsequent years, thirty-six and twenty one-hundredths
9 percent (36.20%), but in no event shall the amount
10 apportioned in any fiscal year pursuant to this
11 subparagraph exceed the total amount apportioned for
12 the fiscal year ending on June 30, 2015. Any amounts
13 in excess of such limitation shall be placed to the
14 credit of the Rebuilding Oklahoma Access and Driver
15 Safety Fund created in Section 1521 of Title 69 of the
16 Oklahoma Statutes.

17 2. The monies apportioned pursuant to subparagraphs a through e
18 of paragraph 1 of this subsection shall be apportioned to the
19 various school districts so that each district shall receive an
20 amount based upon the proportion that each district's average daily
21 attendance bears to the total average daily attendance of those
22 districts entitled to receive funds pursuant to this section as
23 certified by the State Department 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. 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 1. From October 1, 2000, until June 30, 2001, forty-five and
14 ninety-seven one-hundredths percent (45.97%);

15 2. For the year beginning July 1, 2001, and ending June 30,
16 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

20 4. For the year beginning July 1, 2007, and ending June 30,
21 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

22 5. For the year beginning July 1, 2008, and ending June 30,
23 2009, thirty-four and eighty-four one-hundredths percent (34.84%);
24

1 6. For the period beginning July 1, 2009, and ending December
2 31, 2012, twenty-nine and eighty-four one-hundredths percent
3 (29.84%);

4 7. For the period beginning January 1, 2013, and ending June
5 30, 2013, twenty-nine and thirty-four one-hundredths percent
6 (29.34%);

7 8. For the year beginning July 1, 2013, and ending June 30,
8 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
9 and

10 9. For the year beginning July 1, 2014, through the year ending
11 June 30, 2019, twenty-four and eighty-four one-hundredths percent
12 (24.84%).

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

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

18 2. For the year beginning July 1, 2001, through the year ending
19 on June 30, 2015, thirty-one one-hundredths percent (0.31%);

20 3. For the year beginning July 1, 2015, through the year ending
21 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
22 no event shall the amount apportioned in any fiscal year pursuant to
23 this paragraph exceed the total amount apportioned for the fiscal
24 year ending on June 30, 2015. Any amounts in excess of such

1 limitation shall be placed to the credit of the General Revenue
2 Fund; and

3 4. For the year beginning July 1, 2019, and all subsequent
4 years, thirty-one one-hundredths percent (0.31%), but in no event
5 shall the amount apportioned in any fiscal year pursuant to this
6 paragraph exceed the total amount apportioned for the fiscal year
7 ending on June 30, 2015. Any amounts in excess of such limitation
8 shall be placed to the credit of the Rebuilding Oklahoma Access and
9 Driver Safety Fund created in Section 1521 of Title 69 of the
10 Oklahoma Statutes.

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

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

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, seven and eighteen one-hundredths percent
18 (7.18%),

19 c. for the year beginning July 1, 2002, through the year
20 ending on June 30, 2015, seven and twenty-four one-
21 hundredths percent (7.24%),

22 d. for the year beginning July 1, 2015, through the year
23 ending on June 30, 2019, seven and twenty-four one-
24 hundredths percent (7.24%), but in no event shall the

1 amount apportioned in any fiscal year pursuant to this
2 subparagraph exceed the total amount apportioned for
3 the fiscal year ending on June 30, 2015. Any amounts
4 in excess of such limitation shall be placed to the
5 credit of the General Revenue Fund, and

6 e. for the year beginning July 1, 2019, and all
7 subsequent years, seven and twenty-four one-hundredths
8 percent (7.24%), but in no event shall the amount
9 apportioned in ~~any fiscal year~~ fiscal years 2019
10 through 2024 pursuant to this subparagraph exceed the
11 total amount apportioned for the fiscal year ending on
12 June 30, 2015. Any amounts in excess of such
13 limitation shall be placed to the credit of the
14 Rebuilding Oklahoma Access and Driver Safety Fund
15 created in Section 1521 of Title 69 of the Oklahoma
16 Statutes.

17 2. The monies apportioned pursuant to subparagraphs a through e
18 of paragraph 1 of this subsection shall be apportioned as follows:
19 forty percent (40%) of such sum shall be distributed to the various
20 counties in that proportion which the county road mileage of each
21 county bears to the entire state road mileage as certified by the
22 Transportation Commission and the remaining sixty percent (60%) of
23 such sum shall be distributed to the various counties on the basis
24 which the population and area of each county bears to the total

1 population and area of the state. The population shall be as shown
2 by the last Federal Decennial Census or the most recent annual
3 estimate provided by the United States Bureau of the Census. The
4 funds shall be used for the purpose of constructing and maintaining
5 county highways; provided, however, the county treasurer may deposit
6 so much of the funds in the sinking fund as may be necessary for the
7 retirement of interest and annual accrual of indebtedness created by
8 the issuance of county or township bonds for road purposes. Such
9 deposits to the sinking fund shall not exceed forty percent (40%) of
10 the funds allocated to a county pursuant to this paragraph.

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

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

18 b. for the year beginning July 1, 2001, and ending June
19 30, 2002, two and fifty-six one-hundredths percent
20 (2.56%),

21 c. for the year beginning July 1, 2002, through the year
22 ending on June 30, 2015, two and fifty-nine one-
23 hundredths percent (2.59%),

24

1 d. for the year beginning July 1, 2015, through the year
2 ending on June 30, 2019, two and fifty-nine one-
3 hundredths percent (2.59%), but in no event shall the
4 amount apportioned in any fiscal year pursuant to this
5 subparagraph exceed the total amount apportioned for
6 the fiscal year ending on June 30, 2015. Any amounts
7 in excess of such limitation shall be placed to the
8 credit of the General Revenue Fund, and

9 e. for the year beginning July 1, 2019, and all
10 subsequent years, two and fifty-nine one-hundredths
11 percent (2.59%), but in no event shall the amount
12 apportioned in ~~any fiscal year~~ fiscal years 2019
13 through 2024 pursuant to this subparagraph exceed the
14 total amount apportioned for the fiscal year ending on
15 June 30, 2015. Any amounts in excess of such
16 limitation shall be placed to the credit of the
17 Rebuilding Oklahoma Access and Driver Safety Fund
18 created in Section 1521 of Title 69 of the Oklahoma
19 Statutes.

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

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

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

- 11 a. from October 1, 2000, until June 30, 2001, three and
12 fifty-five one-hundredths percent (3.55%),
- 13 b. for the year beginning July 1, 2001, and ending June
14 30, 2002, three and fifty-nine one-hundredths percent
15 (3.59%),
- 16 c. for the year beginning July 1, 2002, through the year
17 ending on June 30, 2015, three and sixty-two one-
18 hundredths percent (3.62%),
- 19 d. for the year beginning July 1, 2015, through the year
20 ending on June 30, 2019, three and sixty-two one-
21 hundredths percent (3.62%), but in no event shall the
22 amount apportioned in any fiscal year pursuant to this
23 subparagraph exceed the total amount apportioned for
24 the fiscal year ending on June 30, 2015. Any amounts

1 in excess of such limitation shall be placed to the
2 credit of the General Revenue Fund, and
3 e. for the year beginning July 1, 2019, and all
4 subsequent years, three and sixty-two one-hundredths
5 percent (3.62%), but in no event shall the amount
6 apportioned in ~~any fiscal year~~ fiscal years 2019
7 through 2024 pursuant to this subparagraph exceed the
8 total amount apportioned for the fiscal year ending on
9 June 30, 2015. Any amounts in excess of such
10 limitation shall be placed to the credit of the
11 Rebuilding Oklahoma Access and Driver Safety Fund
12 created in Section 1521 of Title 69 of the Oklahoma
13 Statutes.

14 2. The monies apportioned pursuant to subparagraphs a through e
15 of paragraph 1 of this subsection shall be transmitted to the
16 various counties on the basis of a formula to be developed by the
17 Department of Transportation. Such formula shall be similar to that
18 currently used for the distribution of County Bridge Program ~~Funds~~
19 funds, but also taking into consideration the effect of terrain and
20 traffic volume as related to county road improvement and maintenance
21 costs. Provided, however, the Department of Transportation may
22 update the formula factors from time to time as necessary to account
23 for changing conditions. The funds shall be transmitted to the
24

1 various county treasurers to be deposited in the county highway fund
2 of their respective counties.

3 H. 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 subsection:

6 a. from October 1, 2000, until June 30, 2001, eighty-one
7 one-hundredths percent (0.81%),

8 b. for the year beginning July 1, 2001, and ending June
9 30, 2002, eighty-two one-hundredths percent (0.82%),

10 c. for the year beginning July 1, 2002, through the year
11 ending on June 30, 2015, eighty-three one-hundredths
12 percent (0.83%),

13 d. for the year beginning July 1, 2015, through the year
14 ending on June 30, 2019, eighty-three one-hundredths
15 percent (0.83%), but in no event shall the amount
16 apportioned in any fiscal year pursuant to this
17 subparagraph exceed the total amount apportioned for
18 the fiscal year ending on June 30, 2015. Any amounts
19 in excess of such limitation shall be placed to the
20 credit of the General Revenue Fund, and

21 e. for the year beginning July 1, 2019, and all
22 subsequent years, eighty-three one-hundredths percent
23 (0.83%), but in no event shall the amount apportioned
24 in any fiscal year pursuant to this subparagraph

1 exceed the total amount apportioned for the fiscal
2 year ending on June 30, 2015. Any amounts in excess
3 of such limitation shall be placed to the credit of
4 the Rebuilding Oklahoma Access and Driver Safety Fund
5 created in Section 1521 of Title 69 of the Oklahoma
6 Statutes.

7 2. The monies apportioned pursuant to subparagraphs a through e
8 of paragraph 1 of this subsection shall be apportioned to the
9 various counties based upon the proportion that each county's
10 population bears to the total state population.

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

14 I. 1. The following percentages of the monies referred to in
15 subsection A of this section shall be apportioned to the various
16 cities and incorporated towns as set forth in paragraph 2 of this
17 subsection:

- 18 a. from October 1, 2000, until June 30, 2001, three and
19 four one-hundredths percent (3.04%),
- 20 b. for the year beginning July 1, 2001, and ending June
21 30, 2002, three and eight one-hundredths percent
22 (3.08%),

1 c. for the year beginning July 1, 2002, through the year
2 ending on June 30, 2015, three and ten one-hundredths
3 percent (3.10%),

4 d. for the year beginning July 1, 2015, through the year
5 ending on June 30, 2019, three and ten one-hundredths
6 percent (3.10%), but in no event shall the amount
7 apportioned in any fiscal year pursuant to this
8 subparagraph exceed the total amount apportioned for
9 the fiscal year ending on June 30, 2015. Any amounts
10 in excess of such limitation shall be placed to the
11 credit of the General Revenue Fund, and

12 e. for the year beginning July 1, 2019, and all
13 subsequent years, three and ten one-hundredths percent
14 (3.10%), but in no event shall the amount apportioned
15 in any fiscal year pursuant to this subparagraph
16 exceed the total amount apportioned for the fiscal
17 year ending on June 30, 2015. Any amounts in excess
18 of such limitation shall be placed to the credit of
19 the Rebuilding Oklahoma Access and Driver Safety Fund
20 created in Section 1521 of Title 69 of the Oklahoma
21 Statutes.

22 2. The monies apportioned pursuant to subparagraphs a through e
23 of paragraph 1 of this subsection shall be apportioned to the
24 various cities and incorporated towns based upon the proportion that

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

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

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

17 2. For the year beginning July 1, 2001, and ending June 30,
18 2002, one and twenty-three one-hundredths percent (1.23%); and

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

21 K. Three one-hundredths of one percent (3/100 of 1%) of the
22 monies referred to in subsection A of this section shall be remitted
23 to the State Treasurer to be credited to the Wildlife Conservation
24 Fund. Seventy-five percent (75%) of the funds shall be used for

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.

24

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, twenty percent (20%) of
7 monies referred to in subsection A of this section shall be remitted
8 to the State Treasurer to be credited to the County Improvements for
9 Roads and Bridges Fund as created in Section 507 of Title 69 of the
10 Oklahoma Statutes.

11 7. For the year beginning July 1, 2015, through the year ending
12 on June 30, 2019, twenty percent (20%) of monies referred to in
13 subsection A of this section shall be remitted to the State
14 Treasurer to be credited to the County Improvements for Roads and
15 Bridges Fund as created in Section 507 of Title 69 of the Oklahoma
16 Statutes, but in no event shall the total amount apportioned in any
17 fiscal year pursuant to this paragraph exceed One Hundred Twenty
18 Million Dollars (\$120,000,000.00). Any amounts in excess of One
19 Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to
20 the credit of the General Revenue Fund.

21 8. a. Except as provided in subparagraph b of this
22 paragraph, for the year beginning July 1, 2019, and
23 all subsequent years, twenty percent (20%) of monies
24 referred to in subsection A of this section shall be

1 remitted to the State Treasurer to be credited to the
2 County Improvements for Roads and Bridges Fund as
3 created in Section 507 of Title 69 of the Oklahoma
4 Statutes, but in no event shall the total amount
5 apportioned in any fiscal year pursuant to this
6 paragraph exceed the fiscal year limitations provided
7 in subparagraph c of this paragraph. Any amounts in
8 excess of the fiscal year limitations provided in
9 subparagraph c of this paragraph shall be placed to
10 the credit of the Rebuilding Oklahoma Access and
11 Driver Safety Fund created in Section 1521 of Title 69
12 of the Oklahoma Statutes,

13 b. (1) for the fiscal year beginning July 1, 2021,
14 through the fiscal year ending June 30, 2026, the
15 Oklahoma Tax Commission shall remit twenty-five
16 percent (25%) of the monthly allocation,
17 otherwise scheduled to be credited to the County
18 Improvements for Roads and Bridges Fund, to the
19 various counties of the state. The Commission
20 shall distribute such funds monthly to each
21 county treasurer as follows:

22 (a) one-third (1/3) of such funds shall be
23 distributed to the various counties in the
24

1 proportion which the area of each county
2 bears to the total area of the state,

3 (b) one-third (1/3) of such funds shall be
4 distributed to the various counties in the
5 proportion which the certified county road
6 miles of each county bear to the total sum
7 of county road miles in the state, and

8 (c) one-third (1/3) of such funds shall be
9 distributed to the various counties in the
10 proportion which the total replacement cost
11 for obsolete or deficient bridges according
12 to the most recent ~~ODOT~~ Department of
13 Transportation yearly Bridge Summary Report
14 for County Bridges for each county bears to
15 the total amount of such cost for all such
16 county bridges in the state, and

17 (2) for the fiscal year beginning July 1, 2026, and
18 all subsequent fiscal years thereafter, the
19 Oklahoma Tax Commission shall remit twenty-five
20 percent (25%) of the monthly allocation,
21 otherwise scheduled to be credited to the County
22 Improvements for Roads and Bridges Fund, to the
23 various counties of the state. The Commission
24

1 shall distribute such funds monthly to each
2 county treasurer as follows:

3 (a) one-third (1/3) of such funds shall be
4 distributed to the various counties in the
5 proportion which the area of each county
6 bears to the total area of the state,

7 (b) one-third (1/3) of such funds shall be
8 distributed to the various counties in the
9 proportion which the certified county road
10 miles of each county bear to the total sum
11 of county road miles in the state, and

12 (c) one-third (1/3) of such funds shall be
13 distributed to the various counties in the
14 proportion which the number of county
15 bridges in each county according to the ~~ODOT~~
16 Department of Transportation 2020 Bridge
17 Summary Report for County Bridges bears to
18 the total sum of county bridges in the state
19 according to such report.

20 Each county treasurer shall deposit such funds to the
21 county's county highway fund and such funds shall be used
22 for maintenance and operations. In no event shall the
23 total amount apportioned in any fiscal year pursuant to the
24 provisions of subparagraphs a and b of this paragraph

1 exceed the fiscal year limitations provided in subparagraph
2 c of this paragraph, and

3 c. the total amount apportioned each fiscal year pursuant
4 to this paragraph shall be limited as follows:

- | | | |
|----|----------------------------------|-------------------|
| 5 | (1) for fiscal years 2020 | |
| 6 | through 2022 | \$120,000,000.00, |
| 7 | (2) for fiscal year 2023 | \$125,000,000.00, |
| 8 | (3) for fiscal year 2024 | \$130,000,000.00, |
| 9 | (4) for fiscal year 2025 | \$135,000,000.00, |
| 10 | (5) for fiscal year 2026 | \$140,000,000.00, |
| 11 | (6) for fiscal year 2027 | \$145,000,000.00, |
| 12 | (7) for fiscal year 2028 and all | |
| 13 | subsequent fiscal years | |
| 14 | thereafter | \$150,000,000.00. |

15 M. Twenty-four and eighty-four one-hundredths percent (24.84%)
16 of the monies referred to in subsection A of this section shall be
17 remitted to the State Treasurer to be credited to the Rebuilding
18 Oklahoma Access and Driver Safety Fund created in Section 1521 of
19 Title 69 of the Oklahoma Statutes.

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

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

7 SECTION 5. This act shall become effective July 1, 2024.

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

12 Passed the Senate the 11th day of March, 2024.

13

14

Presiding Officer of the Senate

15

16 Passed the House of Representatives the ____ day of _____,
17 2024.

18

19

Presiding Officer of the House
of Representatives

20

21

22

23

24