

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1408

By: Stanley

4
5
6 AS INTRODUCED

7 An Act relating to tourism; amending 68 O.S. 2021,
8 Sections 1353, as amended by Section 2, Chapter 290,
9 O.S.L. 2023, and 1403 (68 O.S. Supp. 2023, Section
10 1353), which relate to apportionments; modifying
11 apportionments for certain fiscal years; limiting
12 certain cap on apportionments to certain fiscal
13 years; amending 68 O.S. 2021, Section 50014, which
14 relates to the Oklahoma Tourism Promotion Act;
15 eliminating prohibition on expending certain funds
16 for wages and salaries; providing limitation on funds
17 expended for operations; providing an effective date;
18 and declaring an emergency.

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

20 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as
21 amended by Section 2, Chapter 290, O.S.L. 2023 (68 O.S. Supp. 2023,
22 Section 1353), is amended to read as follows:

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

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

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

9 Fiscal Year	Amount
10 FY 2003 and FY 2004	86.04%
11 FY 2005	85.83%
12 FY 2006	85.54%
13 FY 2007	85.04%
14 FY 2008 through FY 2022	83.61%
15 FY 2023 through FY 2027 <u>2024</u>	83.36%
16 <u>FY 2025</u>	<u>82.73%</u>
17 <u>FY 2026</u>	<u>82.23%</u>
18 <u>FY 2027</u>	<u>81.73%</u>
19 FY 2028 and each fiscal year thereafter	83.61% <u>81.23%</u> ;

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

23 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two
24 one-hundredths percent (10.42%),

1 b. for FY 2006 through FY 2020, ten and forty-six one-
2 hundredths percent (10.46%),

3 c. for FY 2021:

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

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

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

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

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	

22 a. for the month beginning July
23 1, 2020, through the month
24 ending August 31, 2020

5.0%

b. for the month beginning
 September 1, 2020, through
 the month ending June 30,
 2021 3.5%
 FY 2022 5.0%
 FY 2023 through FY 2027 5.25%
 FY 2028 and each fiscal year thereafter 5.0%;

4. a. except as otherwise provided in subparagraph b of this
 paragraph, for ~~the fiscal year beginning July 1, 2022,~~
~~and for each fiscal year thereafter~~ fiscal years 2022
through 2024, eighty-seven one-hundredths percent
 (0.87%) shall be paid to the State Treasurer to be
 further apportioned as follows:

(1) twenty-four percent (24%) shall be placed to the
 credit of the Oklahoma Tourism Promotion
 Revolving Fund, but in no event shall such
 apportionment exceed Five Million Dollars
 (\$5,000,000.00) in any fiscal year,

(2) forty-four percent (44%) shall be placed to the
 credit of the Oklahoma Tourism Capital
 Improvement Revolving Fund, but in no event shall
 such apportionment exceed Nine Million Dollars
 (\$9,000,000.00) in any fiscal year, and

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

7 b. any amounts which exceed the limitations of
8 subparagraph a of this paragraph shall be placed to
9 the credit of the General Revenue Fund,

10 c. the following amounts shall be paid to the State
11 Treasurer to be further apportioned as set forth in
12 subparagraph d of this paragraph:

13 (1) for fiscal year 2025, one and fifty-hundredths
14 percent (1.50%),

15 (2) for fiscal year 2026, two percent (2.0%),

16 (3) for fiscal year 2027, two and fifty-hundredths
17 percent (2.50%), and

18 (4) for fiscal year 2028 and subsequent fiscal years,
19 three percent (3%), and

20 d. the amounts apportioned pursuant to subparagraph c of
21 this paragraph shall be further apportioned as
22 follows:

23 (1) the first Six Million Six Hundred Thousand
24 Dollars (\$6,600,000.00) shall be placed to the

1 credit of the Oklahoma Route 66 Commission
2 Revolving Fund, and

3 (2) of any remaining amounts:

4 i. thirty-six percent (36%) shall be
5 placed to the credit of the Oklahoma
6 Tourism Promotion Revolving Fund, and

7 ii. sixty-four percent (64%) shall be
8 placed to the credit of the Oklahoma
9 Tourism Capital Improvement Revolving
10 Fund; and

11 5. For the fiscal year beginning July 1, 2015, and for each
12 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
13 placed to the credit of the Oklahoma Historical Society Capital
14 Improvement and Operations Revolving Fund, but, for fiscal years
15 2016 through 2024, in no event shall such apportionment exceed the
16 total amount apportioned pursuant to this paragraph for the fiscal
17 year ending on June 30, 2015. Any amounts which exceed the
18 limitations of this paragraph shall be placed to the credit of the
19 General Revenue Fund.

20 B. Provided, for the fiscal year beginning July 1, 2007, and
21 every fiscal year thereafter, an amount of revenue shall be
22 apportioned to each municipality or county which levies a sales tax
23 subject to the provisions of Section 1357.10 of this title and
24 subsection F of Section 2701 of this title equal to the amount of

1 sales tax revenue of such municipality or county exempted by the
2 provisions of Section 1357.10 of this title and subsection F of
3 Section 2701 of this title. The Oklahoma Tax Commission shall
4 promulgate and adopt rules necessary to implement the provisions of
5 this subsection.

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

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

10 a. Nine Million Six Hundred Thousand Dollars
11 (\$9,600,000.00) to the credit of the State Highway
12 Construction and Maintenance Fund created in Section
13 1501 of Title 69 of the Oklahoma Statutes, and

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

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

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

23 b. Two Million Dollars (\$2,000,000.00) to the credit of
24 the Oklahoma Railroad Maintenance Revolving Fund

1 created in Section 309 of Title 66 of the Oklahoma
2 Statutes;

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

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

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

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

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

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

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

22 a. Twenty Million Dollars (\$20,000,000.00) to the credit
23 of the State Highway Construction and Maintenance Fund
24

1 created in Section 1501 of Title 69 of the Oklahoma
2 Statutes, and

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

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

9 Section 1403. A. It is hereby declared to be the purpose of
10 Section 1401 et seq. of this title to provide for the support of the
11 functions of the state and local government of Oklahoma; and for
12 this purpose and to this end, it is hereby expressly provided that
13 the revenues derived hereunder, subject to the apportionment
14 provided in subsection B of this section and to the apportionment
15 requirements for the Oklahoma Tax Commission and Office of
16 Management and Enterprise Services Joint Computer Enhancement Fund
17 provided by Section 265 of this title, are hereby apportioned as
18 follows:

19 1. The following amounts shall be paid by the Tax Commission to
20 the State Treasurer and placed to the credit of the General Revenue
21 Fund to be paid out pursuant to direct appropriation by the
22 Legislature:

Fiscal Year	Amount
FY 2004	85.35%

1	FY 2005	85.14%
2	FY 2006	85.54%
3	FY 2007	85.04%
4	FY 2008 through FY 2022	83.61%
5	FY 2023 through FY 2027 <u>2024</u>	83.36%
6	<u>FY 2025</u>	<u>82.73%</u>
7	<u>FY 2026</u>	<u>82.23%</u>
8	<u>FY 2027</u>	<u>81.73%</u>
9	FY 2028 and each fiscal year thereafter	83.61% <u>81.23%</u> ;

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

- 13 a. for FY 2020, ten and forty-six one-hundredths percent
14 (10.46%),
- 15 b. for FY 2021:
 - 16 (1) for the month beginning July 1, 2020, through the
17 month ending August 31, 2020, ten and forty-six
18 one-hundredths percent (10.46%), and
 - 19 (2) for the month beginning September 1, 2020,
20 through the month ending June 30, 2021, eleven
21 and ninety-six one-hundredths percent (11.96%),
22 and
- 23 c. for FY 2022 and each fiscal year thereafter, ten and
24 forty-six one-hundredths percent (10.46%);

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

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	
a. for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%
b. for the month beginning September 1, 2020, through the month ending June 30, 2021	3.5%
FY 2022	5.0%
FY 2023 through FY 2027	5.25%
FY 2028 and each fiscal year thereafter	5.0%;

4. a. except as otherwise provided in subparagraph b of this
paragraph, for ~~the fiscal year beginning July 1, 2015,~~
~~and for each fiscal year thereafter~~ fiscal years 2016
through 2024, eighty-seven one-hundredths percent

1 (0.87%) shall be paid to the State Treasurer to be
2 further apportioned as follows:

3 (1) thirty-six percent (36%) shall be placed to the
4 credit of the Oklahoma Tourism Promotion
5 Revolving Fund, but in no event shall such
6 apportionment exceed the total amount apportioned
7 pursuant to this division for the fiscal year
8 ending on June 30, 2015, and

9 (2) sixty-four percent (64%) shall be placed to the
10 credit of the Oklahoma Tourism Capital
11 Improvement Revolving Fund, but in no event shall
12 such apportionment exceed the total amount
13 apportioned pursuant to this division for the
14 fiscal year ending on June 30, 2015, ~~and~~

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

18 c. the following amounts shall be paid to the State
19 Treasurer to be further apportioned as set forth in
20 subparagraph d of this paragraph:

21 (1) for fiscal year 2025, one and fifty-hundredths
22 percent (1.50%),

23 (2) for fiscal year 2026, two percent (2.0%),
24

1 (3) for fiscal year 2027, two and fifty-hundredths
2 percent (2.50%), and

3 (4) for fiscal year 2028 and subsequent fiscal years,
4 three percent (3%), and

5 d. the amounts apportioned pursuant to subparagraph c of
6 this paragraph shall be further apportioned as
7 follows:

8 (1) thirty-six percent (36%) shall be placed to the
9 credit of the Oklahoma Tourism Promotion
10 Revolving Fund, and

11 (2) sixty-four percent (64%) shall be placed to the
12 credit of the Oklahoma Tourism Capital
13 Improvement Revolving Fund; and

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

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

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

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

5 SECTION 3. AMENDATORY 68 O.S. 2021, Section 50014, is
6 amended to read as follows:

7 Section 50014. A. 1. There is hereby created in the State
8 Treasury a revolving fund for the Oklahoma Tourism and Recreation
9 Department, to be designated the "Oklahoma Tourism Promotion
10 Revolving Fund". The fund shall be a continuing fund, not subject
11 to fiscal year limitations, and shall consist of all monies received
12 by the Oklahoma Tourism and Recreation Department and apportioned to
13 such fund pursuant to the provisions of Sections 1353 and 1403 of
14 this title and such other monies accredited to the fund pursuant to
15 law.

16 2. All monies accruing to the credit of the fund are hereby
17 appropriated and may be budgeted and expended by the Oklahoma
18 Tourism and Recreation Department for the purpose of Oklahoma
19 tourism promotion, as defined by Section 50011 of this title,
20 provided that the Department shall ensure that all areas of the
21 state will be adequately promoted, and all monies expended from the
22 fund shall reflect a consistent brand and image in the promotion of
23 Oklahoma tourism; provided, no more than twenty percent (20%) of the
24

1 amount accruing each fiscal year shall be expended for the purpose
2 of funding operations of the Department.

3 3. No monies from this revolving fund shall be transferred for
4 any purpose to any other state agency or be used for the purpose of
5 contracting with any other state agency or reimbursing any other
6 state agency for any expense with the exception of contracting and
7 payment for research work completed by an institution of The
8 Oklahoma State System of Higher Education. ~~No monies from this~~
9 ~~revolving fund shall be expended for any wage or salary of any~~
10 ~~employee of any state agency.~~ Expenditures from the fund shall be
11 made upon warrants issued by the State Treasurer against claims
12 filed as prescribed by law with the Director of the Office of
13 Management and Enterprise Services for approval and payment.

14 B. 1. There is hereby created in the State Treasury a
15 revolving fund for the Oklahoma Tourism and Recreation Department,
16 to be designated the "Oklahoma Tourism Capital Improvement Revolving
17 Fund". The fund shall be a continuing fund, not subject to fiscal
18 year limitations, and shall consist of all monies received by the
19 Oklahoma Tourism and Recreation Department and apportioned to such
20 fund pursuant to the provisions of Sections 1353 and 1403 of this
21 title and such other monies accredited to the fund pursuant to law.

22 2. All monies accruing to the credit of the fund are hereby
23 appropriated and may be budgeted and expended by the Oklahoma
24 Tourism and Recreation Department for the purpose of funding capital

1 improvement projects or operations at state parks and tourist
2 information centers; provided, no more than twenty percent (20%) of
3 the amount accruing annually shall be expended for the purpose of
4 funding operations.

5 3. No monies from this revolving fund shall be transferred for
6 any purpose to any other state agency. Expenditures from the fund
7 shall be made upon warrants issued by the State Treasurer against
8 claims filed as prescribed by law with the Director of the Office of
9 Management and Enterprise Services for approval and payment.

10 SECTION 4. This act shall become effective July 1, 2024.

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

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