

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1479

By: Jech

4  
5  
6 AS INTRODUCED

7 An Act relating to the gross production tax code;  
8 amending 68 O.S. 2021, Section 1004, which relates to  
9 apportionment and use of proceeds of tax; extending  
10 certain apportionments; delaying certain  
11 apportionments; providing an effective date; and  
12 declaring an emergency.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1004, is  
15 amended to read as follows:

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

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

23 2. "Moving five-year average amount for oil" means, for  
24 purposes of the apportionments prescribed by this section, the  
25 amount of gross production tax on oil collected for each of the five

1 (5) complete fiscal years, as computed by the State Board of  
2 Equalization pursuant to Section 34.103 of Title 62 of the Oklahoma  
3 Statutes.

4 B. Beginning July 1, 2017, the gross production tax provided  
5 for in Section 1001 of this title is hereby levied and shall be  
6 collected and apportioned as follows:

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

9 a. eighty-five and seventy-two one-hundredths percent  
10 (85.72%) shall be paid to the State Treasurer of the  
11 state to be placed in the General Revenue Fund of the  
12 state and used for the general expense of state  
13 government, to be paid out pursuant to direct  
14 appropriation by the Legislature,

15 b. seven and fourteen one-hundredths percent (7.14%) of  
16 the sum collected from natural gas and/or casinghead  
17 gas or asphalt or ores bearing uranium, lead, zinc,  
18 jack, gold, silver or copper shall be paid to the  
19 various county treasurers to be credited to the ~~County~~  
20 ~~Highway Fund~~ county highway fund as follows: Each  
21 county shall receive a proportionate share of the  
22 funds available based upon the proportion of the total  
23 value of production from such county in the  
24 corresponding month of the preceding year, and  
25

1 c. seven and fourteen one-hundredths percent (7.14%)  
2 shall be allocated to each county as provided for in  
3 subparagraph b of this paragraph and shall be  
4 apportioned, on an average daily attendance per capita  
5 distribution basis, as certified by the State  
6 Superintendent of Public Instruction to the school  
7 districts of the county where such pupils attend  
8 school regardless of residence of such pupil, provided  
9 the school district makes an ad valorem tax levy of  
10 fifteen (15) mills for the current year and maintains  
11 twelve (12) years of instruction;

12 2. For all monies collected from the tax levied on natural gas  
13 and/or casinghead gas at a tax rate of seven percent (7%) pursuant  
14 to the provisions of subsection B of Section 1001 of this title:

15 a. after the total revenue apportioned to the General  
16 Revenue Fund as prescribed by subparagraph b of this  
17 paragraph equals the moving five-year average amount  
18 for gas as defined by paragraph 1 of subsection A of  
19 this section, there shall be apportioned from the  
20 gross production tax levy imposed pursuant to Section  
21 1001 of this title on natural gas and/or casinghead  
22 gas to the Revenue Stabilization Fund created by  
23 Section 34.102 of Title 62 of the Oklahoma Statutes,  
24 the amount of revenue, if any, which exceeds the

1 moving five-year average amount for gas as defined  
2 pursuant to paragraph 1 of subsection A of this  
3 section,

4 b. until the apportionment to the General Revenue Fund  
5 equals the moving five-year average amount for gas as  
6 prescribed by paragraph 1 of subsection A of this  
7 section, eighty-five and seventy-two one-hundredths  
8 percent (85.72%) shall be paid to the State Treasurer  
9 of the state to be placed in the General Revenue Fund  
10 of the state and used for the general expense of state  
11 government, to be paid out pursuant to direct  
12 appropriation by the Legislature,

13 c. before any other apportionment of revenue has been  
14 made pursuant to this paragraph, seven and fourteen  
15 one-hundredths percent (7.14%) of the sum collected  
16 from natural gas and/or casinghead gas shall be paid  
17 to the various county treasurers to be credited to the  
18 ~~County Highway Fund~~ county highway fund as follows:  
19 Each county shall receive a proportionate share of the  
20 funds available based upon the proportion of the total  
21 value of production from such county in the  
22 corresponding month of the preceding year, and

23 d. before any other apportionment of revenue has been  
24 made pursuant to this paragraph, seven and fourteen  
25

1 one-hundredths percent (7.14%) shall be allocated to  
2 each county as provided for in subparagraph c of this  
3 paragraph and shall be apportioned, on an average  
4 daily attendance per capita distribution basis, as  
5 certified by the State Superintendent of Public  
6 Instruction to the school districts of the county  
7 where such pupils attend school regardless of  
8 residence of such pupil, provided the school district  
9 makes an ad valorem tax levy of fifteen (15) mills for  
10 the current year and maintains twelve (12) years of  
11 instruction;

12 3. For all monies collected from the tax levied on natural gas  
13 and/or casinghead gas at a tax rate of four percent (4%) pursuant to  
14 the provisions of subsection B of Section 1001 of this title:

15 a. after the total revenue apportioned to the General  
16 Revenue Fund as prescribed by subparagraph b of this  
17 paragraph equals the moving five-year average amount  
18 for gas as defined by paragraph 1 of subsection A of  
19 this section, there shall be apportioned from the  
20 gross production tax levy imposed pursuant to Section  
21 1001 of this title on natural gas and/or casinghead  
22 gas to the Revenue Stabilization Fund created pursuant  
23 to Section 34.102 of Title 62 of the Oklahoma  
24 Statutes, the amount of revenue, if any, which exceeds

1 the moving five-year average amount for gas as defined  
2 pursuant to paragraph 1 of subsection A of this  
3 section,

4 b. until the apportionment to the General Revenue Fund  
5 equals the moving five-year average amount for gas as  
6 prescribed by paragraph 1 of subsection A of this  
7 section, seventy-five percent (75%) shall be paid to  
8 the State Treasurer of the state to be placed in the  
9 General Revenue Fund of the state and used for the  
10 general expense of state government, to be paid out  
11 pursuant to direct appropriation by the Legislature,

12 c. before any other apportionment of revenue has been  
13 made pursuant to this paragraph, twelve and one-half  
14 percent (12.5%) of the sum collected from natural gas  
15 and/or casinghead gas shall be paid to the various  
16 county treasurers to be credited to the ~~County Highway~~  
17 ~~Fund~~ county highway fund as follows: Each county  
18 shall receive a proportionate share of the funds  
19 available based upon the proportion of the total value  
20 of production from such county in the corresponding  
21 month of the preceding year, and

22 d. before any other apportionment of revenue has been  
23 made pursuant to this paragraph, twelve and one-half  
24 percent (12.5%) shall be allocated to each county as

1 provided for in subparagraph c of this paragraph and  
2 shall be apportioned, on an average daily attendance  
3 per capita distribution basis, as certified by the  
4 State Superintendent of Public Instruction to the  
5 school districts of the county where such pupils  
6 attend school regardless of residence of such pupil,  
7 provided the school district makes an ad valorem tax  
8 levy of fifteen (15) mills for the current year and  
9 maintains twelve (12) years of instruction;

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

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

21 b. fifty percent (50%) shall be allocated to each county  
22 as provided for in subparagraph a of this paragraph  
23 and shall be apportioned, on an average daily  
24 attendance per capita distribution basis, as certified

1 by the State Superintendent of Public Instruction to  
2 the school districts of the county where such pupils  
3 attend school regardless of residence of such pupil,  
4 provided the school district makes an ad valorem tax  
5 levy of fifteen (15) mills for the current year and  
6 maintains twelve (12) years of instruction;

7 5. For all monies collected from the tax levied on natural gas  
8 and/or casinghead gas at a tax rate of two percent (2%) pursuant to  
9 the provisions of paragraph 3 of subsection B of Section 1001 of  
10 this title:

- 11 a. after the total revenue apportioned to the General  
12 Revenue Fund as prescribed by subparagraph b of this  
13 paragraph equals the moving five-year average amount  
14 for gas as defined by paragraph 1 of subsection A of  
15 this section, there shall be apportioned from the  
16 gross production tax levy imposed pursuant to Section  
17 1001 of this title on gas to the Revenue Stabilization  
18 Fund created by Section 34.102 of Title 62 of the  
19 Oklahoma Statutes, the amount of revenue, if any,  
20 which exceeds the moving five-year average amount for  
21 natural gas and/or casinghead gas as defined pursuant  
22 to paragraph 1 of subsection A of this section,
- 23 b. until the apportionment to the General Revenue Fund  
24 equals the moving five-year average amount for gas as



1 prescribed by paragraph 1 of subsection A of this  
2 section, fifty percent (50%) shall be paid to the  
3 State Treasurer to be placed in the General Revenue  
4 Fund of the state and used for the general expense of  
5 state government, to be paid out pursuant to direct  
6 appropriation by the Legislature,

7 c. before any other apportionment of revenue has been  
8 made pursuant to this paragraph, twenty-five percent  
9 (25%) of the sum collected from natural gas and/or  
10 casinghead gas shall be paid to the various county  
11 treasurers to be credited to the ~~County Highway Fund~~  
12 county highway fund as follows: Each county shall  
13 receive a proportionate share of the funds available  
14 based upon the proportion of the total value of  
15 production from such county in the corresponding month  
16 of the preceding year, and

17 d. before any other apportionment of revenue has been  
18 made pursuant to this paragraph, twenty-five percent  
19 (25%) shall be allocated to each county as provided  
20 for in subparagraph c of this paragraph and shall be  
21 apportioned on an average daily attendance per capita  
22 distribution basis, as certified by the State  
23 Superintendent of Public Instruction, to the school  
24 districts of the county where such pupils attend

1 school regardless of residence of such pupil, provided  
2 the school district makes an ad valorem tax levy of  
3 fifteen (15) mills for the current year and maintains  
4 twelve (12) years of instruction;

5 6. For all monies collected from the tax levied on oil at a tax  
6 rate of seven percent (7%) pursuant to the provisions of subsection  
7 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, after the applicable maximum amount  
13 prescribed by subsection C of this section has been  
14 deposited to the funds therein specified, the amount  
15 of revenue, if any, which would otherwise be  
16 apportioned to the General Revenue Fund and which  
17 exceeds the moving five-year average amount for oil as  
18 defined pursuant to paragraph 2 of subsection A of  
19 this section,

20 b. before any other apportionment of revenue has been  
21 made pursuant to this paragraph, twenty-five and  
22 seventy-two one-hundredths percent (25.72%) shall be  
23 paid to the State Treasurer to be placed in the Common  
24

1 Education Technology Revolving Fund created in Section  
2 34.90 of Title 62 of the Oklahoma Statutes,

3 c. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, twenty-five and  
5 seventy-two one-hundredths percent (25.72%) shall be  
6 paid to the State Treasurer to be placed in the Higher  
7 Education Capital Revolving Fund created in Section  
8 34.91 of Title 62 of the Oklahoma Statutes,

9 d. before any other apportionment of revenue has been  
10 made pursuant to this paragraph, twenty-five and  
11 seventy-two one-hundredths percent (25.72%) shall be  
12 paid to the State Treasurer to be placed in the  
13 Oklahoma Student Aid Revolving Fund created in Section  
14 34.92 of Title 62 of the Oklahoma Statutes,

15 e. before any other apportionment of revenue has been  
16 made pursuant to this paragraph, three and seven  
17 hundred forty-five one-thousandths percent (3.745%)  
18 shall be distributed to the various counties of the  
19 state for deposit into the County Bridge and Road  
20 Improvement Fund of each county based on a formula  
21 developed by the Department of Transportation and  
22 approved by the Department of Transportation County  
23 Advisory Board created pursuant to Section 302.1 of  
24 Title 69 of the Oklahoma Statutes to be used for the

1 purposes set forth in the County Bridge and Road  
2 Improvement Act. The formula shall be similar to the  
3 formula currently used for the distribution of monies  
4 in the County Bridge Program funds, but shall also  
5 take into consideration the effect of the terrain and  
6 traffic volume as related to county road improvement  
7 and maintenance costs,

8 f. before any other apportionment of revenue has been  
9 made pursuant to this paragraph, four and twenty-eight  
10 one-hundredths percent (4.28%) shall be paid to the  
11 State Treasurer to be apportioned to:

12 (1) the following sources and in the following  
13 amounts through the fiscal year ending ~~June 30,~~  
14 ~~2022~~ June 30, 2027:

15 (a) thirty-three and one-third percent (33 1/3%)  
16 to the Oklahoma Tourism and Recreation  
17 Department Capital Expenditure Revolving  
18 Fund created pursuant to Section 2254.1 of  
19 Title 74 of the Oklahoma Statutes,

20 (b) thirty-three and one-third percent (33 1/3%)  
21 to the Oklahoma Conservation Commission  
22 Infrastructure Revolving Fund created  
23 pursuant to Section 3-2-110 of Title 27A of  
24 the Oklahoma Statutes, and  
25

1 (c) thirty-three and one-third percent (33 1/3%)  
2 to the Community Water Infrastructure  
3 Development Revolving Fund created pursuant  
4 to Section 1085.7A of Title 82 of the  
5 Oklahoma Statutes, and

6 (2) the Oklahoma Water Resources Board Rural Economic  
7 Action Plan Water Projects Fund for the fiscal  
8 year beginning ~~July 1, 2022~~ July 1, 2027, and for  
9 each fiscal year thereafter,

10 g. before any other apportionment of revenue has been  
11 made pursuant to this paragraph, seven and fourteen  
12 one-hundredths percent (7.14%) of the sum collected  
13 from oil shall be paid to the various county  
14 treasurers, to be credited to the County Highway Fund  
15 as follows: Each county shall receive a proportionate  
16 share of the funds available based upon the proportion  
17 of the total value of production from such county in  
18 the corresponding month of the preceding year,

19 h. before any other apportionment of revenue has been  
20 made pursuant to this paragraph, seven and fourteen  
21 one-hundredths percent (7.14%) shall be allocated to  
22 each county as provided in subparagraph g of this  
23 paragraph and shall be apportioned, on an average  
24 daily attendance per capita distribution basis, as

1 certified by the State Superintendent of Public  
2 Instruction, to the school districts of the county  
3 where such pupils attend school regardless of  
4 residence of such pupil, provided the school district  
5 makes an ad valorem tax levy of fifteen (15) mills for  
6 the current year and maintains twelve (12) years of  
7 instruction, and

- 8 i. before any other apportionment of revenue has been  
9 made pursuant to this paragraph, five hundred thirty-  
10 five one-thousandths percent (0.535%) of the levy  
11 shall be transmitted by the Oklahoma Tax Commission to  
12 the Statewide Circuit Engineering District Revolving  
13 Fund as created in Section 687.2 of Title 69 of the  
14 Oklahoma Statutes;

15 7. For all monies collected from the tax levied on oil at a tax  
16 rate of four percent (4%) pursuant to the provisions of subsection B  
17 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-two and one-  
8 half percent (22.5%) shall be paid to the State  
9 Treasurer to be placed in the Common Education  
10 Technology Revolving Fund created in Section 34.90 of  
11 Title 62 of the Oklahoma Statutes,

12 c. before any other apportionment of revenue has been  
13 made pursuant to this paragraph, twenty-two and one-  
14 half percent (22.5%) shall be paid to the State  
15 Treasurer to be placed in the Higher Education Capital  
16 Revolving Fund created in Section 34.91 of Title 62 of  
17 the Oklahoma Statutes,

18 d. before any other apportionment of revenue has been  
19 made pursuant to this paragraph, twenty-two and one-  
20 half percent (22.5%) shall be paid to the State  
21 Treasurer to be placed in the Oklahoma Student Aid  
22 Revolving Fund created in Section 34.92 of Title 62 of  
23 the Oklahoma Statutes,

1 e. before any other apportionment of revenue has been  
2 made pursuant to this paragraph, three and twenty-  
3 eight one-hundredths percent (3.28%) shall be  
4 distributed to the various counties of the state for  
5 deposit into the County Bridge and Road Improvement  
6 Fund of each county based on a formula developed by  
7 the Department of Transportation and approved by the  
8 Department of Transportation County Advisory Board  
9 created pursuant to Section 302.1 of Title 69 of the  
10 Oklahoma Statutes to be used for the purposes set  
11 forth in the County Bridge and Road Improvement Act.  
12 The formula shall be similar to the formula currently  
13 used for the distribution of monies in the County  
14 Bridge Program funds, but shall also take into  
15 consideration the effect of the terrain and traffic  
16 volume as related to county road improvement and  
17 maintenance costs,

18 f. before any other apportionment of revenue has been  
19 made pursuant to this paragraph, three and seventy-  
20 five one-hundredths percent (3.75%) shall be paid to  
21 the 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 ~~2022~~ June 30, 2027:



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, 2022~~ July 1, 2027, and for  
19 each fiscal year thereafter,

20 g. before any other apportionment of revenue has been  
21 made pursuant to this paragraph, twelve and one-half  
22 percent (12.5%) of the sum collected from oil shall be  
23 paid to the various county treasurers, to be credited  
24 to the ~~County Highway Fund~~ county highway fund as

1 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, twelve and one-half  
7 percent (12.5%) shall be allocated to each county as  
8 provided in subparagraph g of this paragraph and shall  
9 be apportioned on an average daily attendance per  
10 capita distribution basis, as certified by the State  
11 Superintendent of Public Instruction, to the school  
12 districts of the county where such pupils attend  
13 school regardless of residence of such pupil, provided  
14 the school district makes an ad valorem tax levy of  
15 fifteen (15) mills for the current year and maintains  
16 twelve (12) years of instruction, and

17 i. before any other apportionment of revenue has been  
18 made pursuant to this paragraph, forty-seven one-  
19 hundredths percent (0.47%) of the levy shall be  
20 transmitted by the Tax Commission to the Statewide  
21 Circuit Engineering District Revolving Fund as created  
22 in Section 687.2 of Title 69 of the Oklahoma Statutes;  
23  
24  
25

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

- 4 a. fifty percent (50%) of the sum collected shall be paid  
5 to the various county treasurers, to be credited to  
6 the ~~County Highway Fund~~ county highway fund as  
7 follows: Each county shall receive a proportionate  
8 share of the funds available based upon the proportion  
9 of the total value of production from such county in  
10 the corresponding month of the preceding year, and  
11 b. fifty percent (50%) shall be allocated to each county  
12 as provided for in subparagraph a of this paragraph  
13 and shall be apportioned on an average daily  
14 attendance per capita distribution basis, as certified  
15 by the State Superintendent of Public Instruction, to  
16 the school districts of the county where such pupils  
17 attend school regardless of residence of such pupil,  
18 provided the school district makes an ad valorem tax  
19 levy of fifteen (15) mills for the current year and  
20 maintains twelve (12) years of instruction;

21 9. For all monies collected from the tax levied on oil at a tax  
22 rate of two percent (2%) pursuant to the provisions of paragraph 3  
23 of subsection B of Section 1001 of this title:  
24  
25

- 1 a. there shall be apportioned from the gross production  
2 tax levy imposed pursuant to Section 1001 of this  
3 title on oil to the Revenue Stabilization Fund created  
4 by Section 34.102 of Title 62 of the Oklahoma  
5 Statutes, the amount of revenue, if any, which exceeds  
6 the moving five-year average amount for oil as defined  
7 pursuant to paragraph 2 of subsection A of this  
8 section,
- 9 b. until the apportionment to the General Revenue Fund  
10 equals the moving five-year average amount for oil as  
11 prescribed by paragraph 2 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 oil shall be paid to  
20 the various county treasurers, to be credited to the  
21 ~~County Highway Fund~~ county highway fund as follows:  
22 Each county shall receive a proportionate share of the  
23 funds available based upon the proportion of the total  
24

1 value of production from such county in the  
2 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 in  
6 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 10. On or after June 28, 2018, the gross production tax levied  
16 on natural gas or casinghead gas at the rate of five percent (5%)  
17 provided for in paragraph 3 of subsection B of Section 1001 of this  
18 title shall be apportioned as follows:

19 a. after the total revenue apportioned to the General  
20 Revenue Fund as prescribed by subparagraph b of this  
21 paragraph equals the moving five-year average amount  
22 for gas as defined by paragraph 1 of subsection A of  
23 this section, there shall be apportioned from the  
24 gross production tax levy imposed pursuant to Section

1 1001 of this title on natural gas and/or casinghead  
2 gas to the Revenue Stabilization Fund created pursuant  
3 to Section 34.102 of Title 62 of the Oklahoma  
4 Statutes, the amount of revenue, if any, which exceeds  
5 the moving five-year average amount for gas as defined  
6 pursuant to paragraph 1 of subsection A of this  
7 section,

8 b. until the apportionment to the General Revenue Fund  
9 equals the moving five-year average amount for gas as  
10 prescribed by paragraph 1 of subsection A of this  
11 section, eighty percent (80%) shall be paid to the  
12 State Treasurer of the state to be placed in the  
13 General Revenue Fund of the state and used for the  
14 general expense of state government, to be paid out  
15 pursuant to direct appropriation by the Legislature,

16 c. before any other apportionment of revenue has been  
17 made pursuant to this paragraph, ten percent (10%) of  
18 the sum collected from natural gas and/or casinghead  
19 gas shall be paid to the various county treasurers to  
20 be credited to the ~~County Highway Fund~~ county highway  
21 fund as follows: Each county shall receive a  
22 proportionate share of the funds available based upon  
23 the proportion of the total value of production from  
24

1 such county in the corresponding month of the  
2 preceding year, and

- 3 d. before any other apportionment of revenue has been  
4 made pursuant to this paragraph, ten percent (10%)  
5 shall be allocated to each county as provided for in  
6 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; and

15 11. On or after June 28, 2018, the gross production tax on oil  
16 levied at the rate of five percent (5%) provided for in paragraph 3  
17 of subsection B of Section 1001 of this title shall be apportioned  
18 as follows:

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

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

7 b. before any other apportionment of revenue has been  
8 made pursuant to this paragraph, twenty-three and  
9 seventy-five one-hundredths percent (23.75%) shall be  
10 paid to the State Treasurer to be placed in the Common  
11 Education Technology Revolving Fund created in Section  
12 34.90 of Title 62 of the Oklahoma Statutes,

13 c. before any other apportionment of revenue has been  
14 made pursuant to this paragraph, twenty-three and  
15 seventy-five one-hundredths percent (23.75%) shall be  
16 paid to the State Treasurer to be placed in the Higher  
17 Education Capital Revolving Fund created in Section  
18 34.91 of Title 62 of the Oklahoma Statutes,

19 d. before any other apportionment of revenue has been  
20 made pursuant to this paragraph, twenty-three and  
21 seventy-five one-hundredths percent (23.75%) shall be  
22 paid to the State Treasurer to be placed in the  
23 Oklahoma Student Aid Revolving Fund created in Section  
24 34.92 of Title 62 of the Oklahoma Statutes,



1 e. before any other apportionment of revenue has been  
2 made pursuant to this paragraph, three and twenty-  
3 eight one-hundredths percent (3.28%) shall be  
4 distributed to the various counties of the state for  
5 deposit into the County Bridge and Road Improvement  
6 Fund of each county based on a formula developed by  
7 the Department of Transportation and approved by the  
8 Department of Transportation County Advisory Board  
9 created pursuant to Section 302.1 of Title 69 of the  
10 Oklahoma Statutes to be used for the purposes set  
11 forth in the County Bridge and Road Improvement Act.  
12 The formula shall be similar to the formula currently  
13 used for the distribution of monies in the County  
14 Bridge Program funds, but shall also take into  
15 consideration the effect of the terrain and traffic  
16 volume as related to county road improvement and  
17 maintenance costs,

18 f. before any other apportionment of revenue has been  
19 made pursuant to this paragraph, five percent (5%)  
20 shall be paid to the State Treasurer to be apportioned  
21 to:

- 22 (1) the following sources and in the following  
23 amounts through the fiscal year ending ~~June 30,~~  
24 ~~2022~~ June 30, 2027:

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, 2022~~ July 1, 2027, and for  
19 each fiscal year thereafter,

20 g. before any other apportionment of revenue has been  
21 made pursuant to this paragraph, ten percent (10%) of  
22 the sum collected from oil shall be paid to the  
23 various county treasurers, to be credited to the  
24 ~~County Highway Fund~~ county highway fund as follows:

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

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

17 i. before any other apportionment of revenue has been  
18 made pursuant to this paragraph, forty-seven one-  
19 hundredths percent (0.47%) of the levy shall be  
20 transmitted by the Tax Commission to the Statewide  
21 Circuit Engineering District Revolving Fund as created  
22 in Section 687.2 of Title 69 of the Oklahoma Statutes.

23 C. Provided, notwithstanding any other provision of this  
24 section, the total amounts deposited to the Common Education  
25

1 Technology Revolving Fund, the Higher Education Capital Revolving  
2 Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic  
3 Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation  
4 Department Capital Expenditure Revolving Fund, the Oklahoma  
5 Conservation Commission Infrastructure Revolving Fund and the  
6 Community Water Infrastructure Development Revolving Fund pursuant  
7 to paragraphs 6, 7 and 11 of subsection B of this section shall not  
8 exceed One Hundred Fifty Million Dollars (\$150,000,000.00) in any  
9 fiscal year. Except as otherwise provided in this subsection, all  
10 sums in excess of One Hundred Fifty Million Dollars  
11 (\$150,000,000.00) in any fiscal year which would otherwise be  
12 deposited in such funds shall be apportioned by the Oklahoma Tax  
13 Commission to the General Revenue Fund of the state.

14 SECTION 2. This act shall become effective July 1, 2022.

15 SECTION 3. It being immediately necessary for the preservation  
16 of the public peace, health or safety, an emergency is hereby  
17 declared to exist, by reason whereof this act shall take effect and  
18 be in full force from and after its passage and approval.

19  
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