

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1660

By: Allen

4
5
6 AS INTRODUCED

7 An Act relating to vehicle license and registration
8 fees and taxes; amending 47 O.S. 2021, Section 1104,
9 which relates to apportionments; increasing certain
10 apportionment limit; providing an effective date; and
11 declaring an emergency.

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

13 SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, is
14 amended to read as follows:

15 Section 1104. A. Unless otherwise provided by law, all fees,
16 taxes, and penalties collected or received pursuant to the Oklahoma
17 Vehicle License and Registration Act or Section 1-101 et seq. of
18 this title shall be apportioned and distributed monthly by the
19 Oklahoma Tax Commission in accordance with this section.

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

23 a. from October 1, 2000, until June 30, 2001, thirty-five
24 and forty-six one-hundredths percent (35.46%),
25

- 1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, thirty-five and ninety-one one-hundredths
3 percent (35.91%),
- 4 c. for the year beginning July 1, 2002, through the year
5 ending on June 30, 2015, thirty-six and twenty one-
6 hundredths percent (36.20%),
- 7 d. for the year beginning July 1, 2015, through the year
8 ending on June 30, 2019, thirty-six and twenty one-
9 hundredths percent (36.20%), but in no event shall the
10 amount 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 General Revenue Fund, and
- 15 e. for the year beginning July 1, 2019, and all
16 subsequent years, thirty-six and twenty one-hundredths
17 percent (36.20%), but in no event shall the amount
18 apportioned in any fiscal year pursuant to this
19 subparagraph exceed the total amount apportioned for
20 the fiscal year ending on June 30, 2015. Any amounts
21 in excess of such limitation shall be placed to the
22 credit of the Rebuilding Oklahoma Access and Driver
23 Safety Fund created in Section 1521 of Title 69 of the
24 Oklahoma Statutes.

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

8 Each district's allocation of funds shall be remitted to the
9 county treasurer of the county wherein the administrative
10 headquarters of the district are located.

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

16 C. The following percentages of the monies referred to in
17 subsection A of this section shall be remitted to the State
18 Treasurer to be credited to the General Revenue Fund of the State
19 Treasury:

20 1. From October 1, 2000, until June 30, 2001, forty-five and
21 ninety-seven one-hundredths percent (45.97%);

22 2. For the year beginning July 1, 2001, and ending June 30,
23 2002, forty-five and twenty-nine one-hundredths percent (45.29%);
24
25

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

4 4. For the year beginning July 1, 2007, and ending June 30,
5 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

6 5. For the year beginning July 1, 2008, and ending June 30,
7 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

8 6. For the period beginning July 1, 2009, and ending December
9 31, 2012, twenty-nine and eighty-four one-hundredths percent
10 (29.84%);

11 7. For the period beginning January 1, 2013, and ending June
12 30, 2013, twenty-nine and thirty-four one-hundredths percent
13 (29.34%);

14 8. For the year beginning July 1, 2013, and ending June 30,
15 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
16 and

17 9. For the year beginning July 1, 2014, through the year ending
18 June 30, 2019, twenty-four and eighty-four one-hundredths percent
19 (24.84%).

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

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

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

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

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

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

21 a. from October 1, 2000, until June 30, 2001, seven and
22 nine one-hundredths percent (7.09%),
23
24
25

- 1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, seven and eighteen one-hundredths percent
3 (7.18%),
- 4 c. for the year beginning July 1, 2002, through the year
5 ending on June 30, 2015, seven and twenty-four one-
6 hundredths percent (7.24%),
- 7 d. for the year beginning July 1, 2015, through the year
8 ending on June 30, 2019, seven and twenty-four one-
9 hundredths percent (7.24%), but in no event shall the
10 amount 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 General Revenue Fund, and
- 15 e. for the year beginning July 1, 2019, and all
16 subsequent years, seven and twenty-four one-hundredths
17 percent (7.24%), but in no event shall the amount
18 apportioned in any fiscal year pursuant to this
19 subparagraph exceed the total amount apportioned for
20 the fiscal year ending on June 30, 2015. Any amounts
21 in excess of such limitation shall be placed to the
22 credit of the Rebuilding Oklahoma Access and Driver
23 Safety Fund created in Section 1521 of Title 69 of the
24 Oklahoma Statutes.

1 2. The monies apportioned pursuant to subparagraphs a through e
2 of paragraph 1 of this subsection shall be apportioned as follows:
3 forty percent (40%) of such sum shall be distributed to the various
4 counties in that proportion which the county road mileage of each
5 county bears to the entire state road mileage as certified by the
6 Transportation Commission and the remaining sixty percent (60%) of
7 such sum shall be distributed to the various counties on the basis
8 which the population and area of each county bears to the total
9 population and area of the state. The population shall be as shown
10 by the last Federal Census or the most recent annual estimate
11 provided by the United States Bureau of the Census. The funds shall
12 be used for the purpose of constructing and maintaining county
13 highways; provided, however, the county treasurer may deposit so
14 much of the funds in the sinking fund as may be necessary for the
15 retirement of interest and annual accrual of indebtedness created by
16 the issuance of county or township bonds for road purposes. Such
17 deposits to the sinking fund shall not exceed forty percent (40%) of
18 the funds allocated to a county pursuant to this paragraph.

19 F. 1. The following percentages of the monies referred to in
20 subsection A of this section shall be remitted to the county
21 treasurers of the respective counties and by them deposited in a
22 separate special revenue fund to be used by the county commissioners
23 in accordance with paragraph 2 of this subsection:
24

- 1 a. from October 1, 2000, until June 30, 2001, two and
2 fifty-three one-hundredths percent (2.53%),
3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, two and fifty-six one-hundredths percent
5 (2.56%),
6 c. for the year beginning July 1, 2002, through the year
7 ending on June 30, 2015, two and fifty-nine one-
8 hundredths percent (2.59%),
9 d. for the year beginning July 1, 2015, through the year
10 ending on June 30, 2019, two and fifty-nine one-
11 hundredths percent (2.59%), but in no event shall the
12 amount apportioned in any fiscal year pursuant to this
13 subparagraph exceed the total amount apportioned for
14 the fiscal year ending on June 30, 2015. Any amounts
15 in excess of such limitation shall be placed to the
16 credit of the General Revenue Fund, and
17 e. for the year beginning July 1, 2019, and all
18 subsequent years, two and fifty-nine one-hundredths
19 percent (2.59%), but in no event shall the amount
20 apportioned in any fiscal year pursuant to this
21 subparagraph exceed the total amount apportioned for
22 the fiscal year ending on June 30, 2015. Any amounts
23 in excess of such limitation shall be placed to the
24 credit of the Rebuilding Oklahoma Access and Driver

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

3 2. The monies apportioned pursuant to subparagraphs a through e
4 of paragraph 1 of this subsection shall be used for the primary
5 purpose of matching federal funds for the construction of federal
6 aid projects on county roads, or constructing and maintaining county
7 or township highways and permanent bridges of such counties. The
8 distribution of monies apportioned by this paragraph shall be made
9 upon the basis of the current formula based upon road mileage, area
10 and population as related to county road improvement and maintenance
11 costs. Provided, however, the Department of Transportation may
12 update the formula factors from time to time as necessary to account
13 for changing conditions.

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

- 18 a. from October 1, 2000, until June 30, 2001, three and
19 fifty-five one-hundredths percent (3.55%),
20 b. for the year beginning July 1, 2001, and ending June
21 30, 2002, three and fifty-nine one-hundredths percent
22 (3.59%),
23
24
25

- 1 c. for the year beginning July 1, 2002, through the year
2 ending on June 30, 2015, three and sixty-two one-
3 hundredths percent (3.62%),
- 4 d. for the year beginning July 1, 2015, through the year
5 ending on June 30, 2019, three and sixty-two one-
6 hundredths percent (3.62%), but in no event shall the
7 amount 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 sixty-two one-hundredths
14 percent (3.62%), but in no event shall the amount
15 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 Rebuilding Oklahoma Access and Driver
20 Safety Fund created in Section 1521 of Title 69 of the
21 Oklahoma Statutes.

22 2. The monies apportioned pursuant to subparagraphs a through e
23 of paragraph 1 of this subsection shall be transmitted to the
24 various counties on the basis of a formula to be developed by the
25

1 Department of Transportation. Such formula shall be similar to that
2 currently used for the distribution of County Bridge Program Funds,
3 but also taking into consideration the effect of terrain and traffic
4 volume as related to county road improvement and maintenance costs.
5 Provided, however, the Department of Transportation may update the
6 formula factors from time to time as necessary to account for
7 changing conditions. The funds shall be transmitted to the various
8 county treasurers to be deposited in the county highway fund of
9 their respective counties.

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

- 13 a. from October 1, 2000, until June 30, 2001, eighty-one
14 one-hundredths percent (0.81%),
- 15 b. for the year beginning July 1, 2001, and ending June
16 30, 2002, eighty-two one-hundredths percent (0.82%),
- 17 c. for the year beginning July 1, 2002, through the year
18 ending on June 30, 2015, eighty-three one-hundredths
19 percent (0.83%),
- 20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, eighty-three one-hundredths
22 percent (0.83%), 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 General Revenue Fund, and

4 e. for the year beginning July 1, 2019, and all
5 subsequent years, eighty-three one-hundredths percent
6 (0.83%), but in no event shall the amount apportioned
7 in any fiscal year pursuant to this subparagraph
8 exceed the total amount apportioned for the fiscal
9 year ending on June 30, 2015. Any amounts in excess
10 of such limitation shall be placed to the credit of
11 the 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 apportioned to the
16 various counties based upon the proportion that each county's
17 population bears to the total state population.

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

21 I. 1. The following percentages of the monies referred to in
22 subsection A of this section shall be apportioned to the various
23 cities and incorporated towns as set forth in paragraph 2 of this
24 subsection:

- 1 a. from October 1, 2000, until June 30, 2001, three and
2 four one-hundredths percent (3.04%),
- 3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, three and eight one-hundredths percent
5 (3.08%),
- 6 c. for the year beginning July 1, 2002, through the year
7 ending on June 30, 2015, three and ten one-hundredths
8 percent (3.10%),
- 9 d. for the year beginning July 1, 2015, through the year
10 ending on June 30, 2019, three and ten one-hundredths
11 percent (3.10%), but in no event shall the amount
12 apportioned in any fiscal year pursuant to this
13 subparagraph exceed the total amount apportioned for
14 the fiscal year ending on June 30, 2015. Any amounts
15 in excess of such limitation shall be placed to the
16 credit of the General Revenue Fund, and
- 17 e. for the year beginning July 1, 2019, and all
18 subsequent years, three and ten one-hundredths percent
19 (3.10%), but in no event shall the amount apportioned
20 in any fiscal year pursuant to this subparagraph
21 exceed the total amount apportioned for the fiscal
22 year ending on June 30, 2015. Any amounts in excess
23 of such limitation shall be placed to the credit of
24 the Rebuilding Oklahoma Access and Driver Safety Fund

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

16 J. The following percentages of the monies referred to in
17 subsection A of this section shall be remitted to the State
18 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
19 Fund:

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

22 2. For the year beginning July 1, 2001, and ending June 30,
23 2002, one and twenty-three one-hundredths percent (1.23%); and
24

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

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

9 L. 1. For the year beginning July 1, 2007, and ending June 30,
10 2008, five percent (5%) of monies referred to in subsection A of
11 this section shall be remitted to the State Treasurer to be credited
12 to the County Improvements for Roads and Bridges Fund as created in
13 Section 507 of Title 69 of the Oklahoma Statutes.

14 2. For the year beginning July 1, 2008, and ending June 30,
15 2009, ten percent (10%) of monies referred to in subsection A of
16 this section shall be remitted to the State Treasurer to be credited
17 to the County Improvements for Roads and Bridges Fund as created in
18 Section 507 of Title 69 of the Oklahoma Statutes.

19 3. For the period beginning July 1, 2009, and ending December
20 31, 2012, fifteen percent (15%) of monies referred to in subsection
21 A 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.

1 4. For the period beginning January 1, 2013, and ending June
2 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
3 monies referred to in subsection A of this section shall be remitted
4 to the State Treasurer to be credited to the County Improvements for
5 Roads and Bridges Fund as created in Section 507 of Title 69 of the
6 Oklahoma Statutes.

7 5. For the year beginning July 1, 2013, and ending June 30,
8 2014, eighteen percent (18%) of monies referred to in subsection A
9 of this section shall be remitted to the State Treasurer to be
10 credited to the County Improvements for Roads and Bridges Fund as
11 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

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

1 Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to
2 the credit of the General Revenue Fund.

3 8. a. Except as provided in subparagraph b of this
4 paragraph, for the year beginning July 1, 2019, and
5 all subsequent years, twenty percent (20%) of monies
6 referred to in subsection A of this section shall be
7 remitted to the State Treasurer to be credited to the
8 County Improvements for Roads and Bridges Fund as
9 created in Section 507 of Title 69 of the Oklahoma
10 Statutes, but in no event shall the total amount
11 apportioned in any fiscal year pursuant to this
12 paragraph exceed ~~One Hundred Twenty Million Dollars~~
13 ~~(\$120,000,000.00)~~ One Hundred Fifty Million Dollars
14 (\$150,000,000.00). Any amounts in excess of ~~One~~
15 ~~Hundred Twenty Million Dollars (\$120,000,000.00)~~ One
16 Hundred Fifty Million Dollars (\$150,000,000.00) shall
17 be placed to the credit of the Rebuilding Oklahoma
18 Access and Driver Safety Fund created in Section 1521
19 of Title 69 of the Oklahoma Statutes, and

20 b. (1) for the fiscal year beginning July 1, 2021,
21 through the fiscal year ending June 30, 2026, the
22 Oklahoma Tax Commission shall remit twenty-five
23 percent (25%) of the monthly allocation,
24 otherwise scheduled to be credited to the County

1 Improvements for Roads and Bridges Fund, to the
2 various counties of the state. The Commission
3 shall distribute such funds monthly to each
4 county treasurer as follows:

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

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

14 (c) one-third (1/3) of such funds shall be
15 distributed to the various counties in the
16 proportion which the total replacement cost
17 for obsolete or deficient bridges according
18 to the most recent ODOT yearly Bridge
19 Summary Report for County Bridges for each
20 county bears to the total amount of such
21 cost for all such county bridges in the
22 state, and

23 (2) for the fiscal year beginning July 1, 2026, and
24 all subsequent fiscal years thereafter, the

1 Oklahoma Tax Commission shall remit twenty-five
2 percent (25%) of the monthly allocation,
3 otherwise scheduled to be credited to the County
4 Improvements for Roads and Bridges Fund, to the
5 various counties of the state. The Commission
6 shall distribute such funds monthly to each
7 county treasurer as follows:

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

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

17 (c) one-third (1/3) of such funds shall be
18 distributed to the various counties in the
19 proportion which the number of county
20 bridges in each county according to the ODOT
21 2020 Bridge Summary Report for County
22 Bridges bears to the total sum of county
23 bridges in the state according to such
24 report.

1 Each county treasurer shall deposit such funds to the
2 county's county highway fund and such funds shall be used
3 for maintenance and operations. In no event shall the
4 total amount apportioned in any fiscal year pursuant to the
5 provisions of subparagraphs a and b of this paragraph
6 exceed One Hundred Twenty Million Dollars
7 (\$120,000,000.00).

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

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

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

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

1 SECTION 3. It being immediately necessary for the preservation
2 of the public peace, health or safety, an emergency is hereby
3 declared to exist, by reason whereof this act shall take effect and
4 be in full force from and after its passage and approval.
5

6 58-2-2275 QD 1/20/2022 4:44:57 PM
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25