

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 SENATE BILL 689

By: Marlatt

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6  
7 AS INTRODUCED

8 An Act relating to motor vehicles; amending 47 O.S.  
9 2011, Section 1104, as amended by Section 1, Chapter  
10 347, O.S.L. 2012 (47 O.S. Supp. 2014, Section 1104),  
11 which relates to apportionment of fees and taxes;  
12 modifying apportionment to certain funds; providing  
13 an effective date; and declaring an emergency.

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

15 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as  
16 amended by Section 1, Chapter 347, O.S.L. 2012 (47 O.S. Supp. 2014,  
17 Section 1104), is amended to read 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.  
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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%), and

9 c. for the year beginning July 1, 2002, and all  
10 subsequent years, thirty-six and twenty one-hundredths  
11 percent (36.20%).

12 2. The monies apportioned pursuant to subparagraphs a through c  
13 of paragraph 1 of this subsection shall be apportioned to the  
14 various school districts as follows:

15 a. except as otherwise provided in this subparagraph,  
16 each district shall receive the same amount of funds  
17 as such district received from the taxes and fees  
18 provided in this title in the corresponding month of  
19 the preceding year. Any district eligible for funds  
20 pursuant to the provisions of this section that was  
21 not eligible the preceding year shall receive an  
22 amount equal to the average daily attendance of the  
23 applicable year multiplied by the average daily  
24 attendance apportionment within such county for each

1 appropriate month. For fiscal year 1995 and  
2 thereafter, any district which received less than  
3 twenty-five percent (25%) of the average apportionment  
4 of the monies made to school districts in this state  
5 based on average daily attendance in fiscal year 1995  
6 shall receive an amount equal to the average daily  
7 attendance in the 1994-1995 school year multiplied by  
8 the average daily attendance apportionment within the  
9 county in which the district is located for each  
10 appropriate month, and

11 b. any funds remaining unallocated following the  
12 allocation provided in subparagraph a of this  
13 paragraph shall be apportioned to the various school  
14 districts so that each district shall first receive  
15 the cumulative total of the monthly apportionments for  
16 which it is otherwise eligible under subparagraph a of  
17 this paragraph and then an amount based upon the  
18 proportion that each district's average daily  
19 attendance bears to the total average daily attendance  
20 of those districts entitled to receive funds pursuant  
21 to this section as certified by the State Department  
22 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. 1. 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 a. from October 1, 2000, until June 30, 2001, forty-five  
14 and ninety-seven one-hundredths percent (45.97%),
- 15 b. for the year beginning July 1, 2001, and ending June  
16 30, 2002, forty-five and twenty-nine one-hundredths  
17 percent (45.29%),
- 18 c. for the year beginning July 1, 2002, and for the  
19 subsequent fiscal years ending June 30, 2007, forty-  
20 four and eighty-four one-hundredths percent (44.84%),
- 21 d. for the year beginning July 1, 2007, and ending June  
22 30, 2008, thirty-nine and eighty-four one-hundredths  
23 percent (39.84%),

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- 1 e. for the year beginning July 1, 2008, and ending June  
2 30, 2009, thirty-four and eighty-four one-hundredths  
3 percent (34.84%),
- 4 f. for the period beginning July 1, 2009, and ending  
5 December 31, 2012, twenty-nine and eighty-four one-  
6 hundredths percent (29.84%),
- 7 g. for the period beginning January 1, 2013, and ending  
8 June 30, 2013, twenty-nine and thirty-four one-  
9 hundredths percent (29.34%),
- 10 h. for the year beginning July 1, 2013, and ending June  
11 30, 2014, twenty-six and eighty-four one-hundredths  
12 percent (26.84%), and
- 13 i. for the year beginning July 1, 2014, and all  
14 subsequent years, ~~twenty-four and eighty-four one-~~  
15 ~~hundredths percent (24.84%)~~ twenty-two and ninety-four  
16 one-hundredths percent (22.94%).

17 2. In the event that additional monies are necessary pursuant  
18 to subsection N of this section, such additional monies shall be  
19 deducted from the monies apportioned to the General Revenue Fund.

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%); and

1       2. For the year beginning July 1, 2001, and all subsequent  
2 years, thirty-one one-hundredths percent (0.31%).

3       E. 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 section:

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

8           b. for the year beginning July 1, 2001, and ending June  
9           30, 2002, seven and eighteen one-hundredths percent  
10          (7.18%), and

11          c. for the year beginning July 1, 2002, and all  
12          subsequent years, seven and twenty-four one-hundredths  
13          percent (7.24%).

14       2. The monies apportioned pursuant to subparagraphs a through c  
15 of paragraph 1 of this subsection shall be apportioned as follows:  
16 forty percent (40%) of such sum shall be distributed to the various  
17 counties in that proportion which the county road mileage of each  
18 county bears to the entire state road mileage as certified by the  
19 Transportation Commission and the remaining sixty percent (60%) of  
20 such sum shall be distributed to the various counties on the basis  
21 which the population and area of each county bears to the total  
22 population and area of the state. The population shall be as shown  
23 by the last Federal Census or the most recent annual estimate  
24 provided by the United States Bureau of the Census. The funds shall

1 be used for the purpose of constructing and maintaining county  
2 highways, provided, however, the county treasurer may deposit so  
3 much of the funds in the sinking fund as may be necessary for the  
4 retirement of interest and annual accrual of indebtedness created by  
5 the issuance of county or township bonds for road purposes. Such  
6 deposits to the sinking fund shall not exceed forty percent (40%) of  
7 the funds allocated to a county pursuant to this paragraph.

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

- 13 a. from October 1, 2000, until June 30, 2001, two and  
14 fifty-three one-hundredths percent (2.53%),
- 15 b. for the year beginning July 1, 2001, and ending June  
16 30, 2002, two and fifty-six one-hundredths percent  
17 (2.56%), and
- 18 c. for the year beginning July 1, 2002, and all  
19 subsequent years, two and fifty-nine one-hundredths  
20 percent (2.59%).

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

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

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

- 12 a. from October 1, 2000, until June 30, 2001, three and  
13 fifty-five one-hundredths percent (3.55%),
- 14 b. for the year beginning July 1, 2001, and ending June  
15 30, 2002, three and fifty-nine one-hundredths percent  
16 (3.59%), and
- 17 c. for the year beginning July 1, 2002, and all  
18 subsequent years, three and sixty-two one-hundredths  
19 percent (3.62%).

20 2. The monies apportioned pursuant to subparagraphs a through c  
21 of paragraph 1 of this subsection shall be transmitted to the  
22 various counties on the basis of a formula to be developed by the  
23 Department of Transportation. Such formula shall be similar to that  
24 currently used for the distribution of County Bridge Program Funds,

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

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

- 11 a. from October 1, 2000, until June 30, 2001, eighty-one  
12 one-hundredths percent (0.81%),
- 13 b. for the year beginning July 1, 2001, and ending June  
14 30, 2002, eighty-two one-hundredths percent (0.82%),  
15 and
- 16 c. for the year beginning July 1, 2002, and all  
17 subsequent years, eighty-three one-hundredths percent  
18 (0.83%).

19 2. The monies apportioned pursuant to subparagraphs a through c  
20 of paragraph 1 of this subsection shall be apportioned to the  
21 various counties as follows:

- 22 a. each county shall receive the same amount of funds as  
23 such county received from the taxes and fees provided  
24 for in the 1985 fiscal year, and

1           b. any funds remaining unallocated following the  
2           allocation provided in subparagraph a of this  
3           paragraph shall be apportioned to the various counties  
4           based upon the proportion that each county's  
5           population bears to the total state population.

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

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

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

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

18           c. for the year beginning July 1, 2002, and ~~all~~ for the  
19           subsequent fiscal years ending June 30, 2014, three  
20           and ten one-hundredths percent (3.10%), and

21           d. for the year beginning July 1, 2014, and all  
22           subsequent years, five percent (5%).

23          2. The monies apportioned pursuant to subparagraphs a through c  
24          of paragraph 1 of this subsection shall be apportioned to the

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

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

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

18 2. For the year beginning July 1, 2001, and ending June 30,  
19 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

1 Fund. Seventy-five percent (75%) of the funds shall be used for  
2 fish habitat restoration and twenty-five percent (25%) of the funds  
3 shall be used in the fish hatchery system for fish production.

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

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

19 4. For the period beginning January 1, 2013, and ending June  
20 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of  
21 monies referred to in subsection A of this section shall be remitted  
22 to the State Treasurer to be credited to the County Improvements for  
23 Roads and Bridges Fund as created in Section 507 of Title 69 of the  
24 Oklahoma Statutes.

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

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

16       N. In no event shall the monies apportioned pursuant to  
17 subsections B, E, F, G, H, I and L of this section be less than the  
18 monies apportioned in the previous fiscal year.

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 SECTION 2. This act shall become effective July 1, 2015.

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

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