

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 SENATE BILL NO. 696

By: Kidd

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5
6 AS INTRODUCED

7 An Act relating to motor vehicle taxes and fees;
8 amending 47 O.S. 2011, Section 1104, as last amended
9 by Section 2, Chapter 18, 2nd Extraordinary Session,
10 O.S.L. 2018 (47 O.S. Supp. 2018, Section 1104), which
relates to apportionment of revenue; modifying
apportionment by eliminating application of specified
caps; and providing an effective date.

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

14 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1104, as
15 last amended by Section 2, Chapter 18, 2nd Extraordinary Session,
16 O.S.L. 2018 (47 O.S. Supp. 2018, Section 1104), is amended to read
17 as follows:

18 Section 1104. A. Unless otherwise provided by law, all fees,
19 taxes and penalties collected or received pursuant to the Oklahoma
20 Vehicle License and Registration Act or Section 1-101 et seq. of
21 this title shall be apportioned and distributed monthly by the
22 Oklahoma Tax Commission in accordance with this section.
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1 B. 1. The following percentages of the monies referred to in
2 subsection A of this section shall be apportioned to the various
3 school districts in accordance with paragraph 2 of this subsection:

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

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, thirty-five and ninety-one one-hundredths
8 percent (35.91%),

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 e. for the year beginning July 1, 2019, and ~~all~~
21 ~~subsequent years~~ ending on June 30, 2020, seven and
22 twenty-four one-hundredths percent (7.24%), but in no
23 event shall the amount apportioned in any fiscal year
24 pursuant to this subparagraph exceed the total amount

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

6 f. for the year beginning on July 1, 2020, and all
7 subsequent years, seven and twenty-four one-hundredths
8 percent (7.24%).

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

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

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

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

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

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

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

1 e. for the year beginning July 1, 2019, and ~~all~~
2 ~~subsequent years~~ ending on June 30, 2020, two and
3 fifty-nine one-hundredths percent (2.59%), but in no
4 event shall the amount apportioned in any fiscal year
5 pursuant to this subparagraph exceed the total amount
6 apportioned for the fiscal year ending on June 30,
7 2015. Any amounts in excess of such limitation shall
8 be placed to the credit of the Rebuilding Oklahoma
9 Access and Driver Safety Fund created in Section 1521
10 of Title 69 of the Oklahoma Statutes, and
11 f. for the year beginning on July 1, 2020, and all
12 subsequent years, two and fifty-nine one-hundredths
13 percent (2.59%).

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

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

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

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

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

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

21 e. for the year beginning July 1, 2019, and ~~all~~
22 ~~subsequent years~~ ending on June 30, 2020, three and
23 sixty-two one-hundredths percent (3.62%), but in no
24 event shall the amount apportioned in any fiscal year

1 pursuant to this subparagraph exceed the total amount
2 apportioned for the fiscal year ending on June 30,
3 2015. Any amounts in excess of such limitation shall
4 be placed to the credit of the Rebuilding Oklahoma
5 Access and Driver Safety Fund created in Section 1521
6 of Title 69 of the Oklahoma Statutes, and
7 f. for the year beginning on July 1, 2020, and all
8 subsequent years, three and sixty-two one-hundredths
9 percent (3.62%).

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

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

- 1 a. from October 1, 2000, until June 30, 2001, eighty-one
2 one-hundredths percent (0.81%),
- 3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, eighty-two one-hundredths percent (0.82%),
- 5 c. for the year beginning July 1, 2002, through the year
6 ending on June 30, 2015, eighty-three one-hundredths
7 percent (0.83%),
- 8 d. for the year beginning July 1, 2015, through the year
9 ending on June 30, 2019, eighty-three one-hundredths
10 percent (0.83%), but in no event shall the amount
11 apportioned in any fiscal year pursuant to this
12 subparagraph exceed the total amount apportioned for
13 the fiscal year ending on June 30, 2015. Any amounts
14 in excess of such limitation shall be placed to the
15 credit of the General Revenue Fund, ~~and~~
- 16 e. for the year beginning July 1, 2019, and ~~all~~
17 ~~subsequent years~~ ending on June 30, 2020, eighty-three
18 one-hundredths percent (0.83%), but in no event shall
19 the amount apportioned in any fiscal year pursuant to
20 this subparagraph exceed the total amount apportioned
21 for the fiscal year ending on June 30, 2015. Any
22 amounts in excess of such limitation shall be placed
23 to the credit of the Rebuilding Oklahoma Access and
24

1 Driver Safety Fund created in Section 1521 of Title 69
2 of the Oklahoma Statutes, and

3 f. for the year beginning on July 1, 2020, and all
4 subsequent years, eighty-three one-hundredths percent
5 (0.83%).

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

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

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

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

19 b. for the year beginning July 1, 2001, and ending June
20 30, 2002, three and eight one-hundredths percent
21 (3.08%),

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

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

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

19 2. The monies apportioned pursuant to subparagraphs a through e
20 of paragraph 1 of this subsection shall be apportioned to the
21 various cities and incorporated towns based upon the proportion that
22 each city or incorporated town's population bears to the total
23 population of all cities and incorporated towns in the state. Such
24 funds shall be remitted to the various county treasurers for

1 allocation to the various cities and incorporated towns. All such
2 funds shall be used for the construction, maintenance, repair,
3 improvement and lighting of streets and alleys. Provided, however,
4 the governing board of any city or town may, with the approval of
5 the county excise board, transfer any surplus funds to the general
6 revenue fund of such city or town whenever an emergency requires
7 such a transfer.

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

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

14 2. For the year beginning July 1, 2001, and ending June 30,
15 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

24

1 L. 1. For the year beginning July 1, 2007, and ending June 30,
2 2008, five percent (5%) of monies referred to in subsection A of
3 this section shall be remitted to the State Treasurer to be credited
4 to the County Improvements for Roads and Bridges Fund as created in
5 Section 507 of Title 69 of the Oklahoma Statutes.

6 2. For the year beginning July 1, 2008, and ending June 30,
7 2009, ten percent (10%) 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 3. For the period beginning July 1, 2009, and ending December
12 31, 2012, fifteen percent (15%) of monies referred to in subsection
13 A of this section shall be remitted to the State Treasurer to be
14 credited to the County Improvements for Roads and Bridges Fund as
15 created in Section 507 of Title 69 of the Oklahoma Statutes.

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

22 5. For the year beginning July 1, 2013, and ending June 30,
23 2014, eighteen percent (18%) of monies referred to in subsection A
24 of this section shall be remitted to the State Treasurer to be

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

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

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

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

1 (\$120,000,000.00). Any amounts in excess of One Hundred Twenty
2 Million Dollars (\$120,000,000.00) shall be placed to the credit of
3 the Rebuilding Oklahoma Access and Driver Safety Fund created in
4 Section 1521 of Title 69 of the Oklahoma Statutes.

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

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

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

21 SECTION 2. This act shall become effective November 1, 2019.

22

23 57-1-1001 JCR 1/17/2019 11:57:46 AM

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