

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 59th Legislature (2023)

4 ENGROSSED SENATE
5 BILL NO. 781

By: Hall of the Senate

and

Pfeiffer of the House

6
7
8
9 An Act relating to apportionments; amending 47 O.S.
10 2021, Section 1104, as amended by Section 1, Chapter
11 363, O.S.L. 2022 (47 O.S. Supp. 2022, Section 1104),
12 which relates to apportionment of fees, taxes, and
13 penalties collected; requiring certain monthly
14 reporting; and declaring an emergency.

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

16 SECTION 1. AMENDATORY 47 O.S. 2021, Section 1104, as
17 amended by Section 1, Chapter 363, O.S.L. 2022 (47 O.S. Supp. 2022,
18 Section 1104), is amended to read as follows:

19 Section 1104. A. Unless otherwise provided by law, all fees,
20 taxes and penalties collected or received pursuant to the Oklahoma
21 Vehicle License and Registration Act or Section 1-101 et seq. of
22 this title shall be apportioned and distributed monthly by the
23 Oklahoma Tax Commission in accordance with this section. Service
24 Oklahoma shall provide to the Oklahoma Tax Commission monthly
reports of motor vehicle collection information, including, but not

1 limited to, motor vehicle monthly apportionment information,
2 refunds, cancelled vouchers, waste tire collections, organ donor
3 program amounts, driver license records, prorate amounts, and sales
4 tax amounts. The reports shall be delivered electronically pursuant
5 to the current calendar year apportionment disbursement schedule
6 provided to Service Oklahoma by the Oklahoma Tax Commission on or
7 before December 1st annually.

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

- 11 a. from October 1, 2000, until June 30, 2001, thirty-five
12 and forty-six one-hundredths percent (35.46%),
- 13 b. for the year beginning July 1, 2001, and ending June
14 30, 2002, thirty-five and ninety-one one-hundredths
15 percent (35.91%),
- 16 c. for the year beginning July 1, 2002, through the year
17 ending on June 30, 2015, thirty-six and twenty one-
18 hundredths percent (36.20%),
- 19 d. for the year beginning July 1, 2015, through the year
20 ending on June 30, 2019, thirty-six and twenty one-
21 hundredths percent (36.20%), but in no event shall the
22 amount apportioned in any fiscal year pursuant to this
23 subparagraph exceed the total amount apportioned for
24 the fiscal year ending on June 30, 2015. Any amounts

1 in excess of such limitation shall be placed to the
2 credit of the General Revenue Fund, and
3 e. for the year beginning July 1, 2019, and all
4 subsequent years, thirty-six and twenty one-hundredths
5 percent (36.20%), but in no event shall the amount
6 apportioned in any fiscal year pursuant to this
7 subparagraph exceed the total amount apportioned for
8 the fiscal year ending on June 30, 2015. Any amounts
9 in excess of such limitation shall be placed to the
10 credit of the Rebuilding Oklahoma Access and Driver
11 Safety Fund created in Section 1521 of Title 69 of the
12 Oklahoma Statutes.

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

20 Each district's allocation of funds shall be remitted to the
21 county treasurer of the county wherein the administrative
22 headquarters of the district are located.

23 No district shall be eligible for the funds herein provided
24 unless the district makes an ad valorem tax levy of fifteen (15)

1 mills and maintains nine (9) years of instruction and pursuant to
2 the rules of the State Board of Education, is authorized to maintain
3 ten (10) years of instruction.

4 C. The following percentages of the monies referred to in
5 subsection A of this section shall be remitted to the State
6 Treasurer to be credited to the General Revenue Fund of the State
7 Treasury:

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

10 2. For the year beginning July 1, 2001, and ending June 30,
11 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

15 4. For the year beginning July 1, 2007, and ending June 30,
16 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

17 5. For the year beginning July 1, 2008, and ending June 30,
18 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

19 6. For the period beginning July 1, 2009, and ending December
20 31, 2012, twenty-nine and eighty-four one-hundredths percent
21 (29.84%);

22 7. For the period beginning January 1, 2013, and ending June
23 30, 2013, twenty-nine and thirty-four one-hundredths percent
24 (29.34%);

1 8. For the year beginning July 1, 2013, and ending June 30,
2 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
3 and

4 9. For the year beginning July 1, 2014, through the year ending
5 June 30, 2019, twenty-four and eighty-four one-hundredths percent
6 (24.84%).

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

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

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

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

21 4. For the year beginning July 1, 2019, and all subsequent
22 years, thirty-one one-hundredths percent (0.31%), but in no event
23 shall the amount apportioned in any fiscal year pursuant to this
24 paragraph exceed the total amount apportioned for the fiscal year

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

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

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

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, seven and eighteen one-hundredths percent
12 (7.18%),

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

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, seven and twenty-four one-
18 hundredths percent (7.24%), 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
24

1 e. for the year beginning July 1, 2019, and all
2 subsequent years, seven and twenty-four one-hundredths
3 percent (7.24%), 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 Rebuilding Oklahoma Access and Driver
9 Safety Fund created in Section 1521 of Title 69 of the
10 Oklahoma Statutes.

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

1 retirement of interest and annual accrual of indebtedness created by
2 the issuance of county or township bonds for road purposes. Such
3 deposits to the sinking fund shall not exceed forty percent (40%) of
4 the funds allocated to a county pursuant to this paragraph.

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

- 10 a. from October 1, 2000, until June 30, 2001, two and
11 fifty-three one-hundredths percent (2.53%),
- 12 b. for the year beginning July 1, 2001, and ending June
13 30, 2002, two and fifty-six one-hundredths percent
14 (2.56%),
- 15 c. for the year beginning July 1, 2002, through the year
16 ending on June 30, 2015, two and fifty-nine one-
17 hundredths percent (2.59%),
- 18 d. for the year beginning July 1, 2015, through the year
19 ending on June 30, 2019, two and fifty-nine one-
20 hundredths percent (2.59%), but in no event shall the
21 amount apportioned in any fiscal year pursuant to this
22 subparagraph exceed the total amount apportioned for
23 the fiscal year ending on June 30, 2015. Any amounts
24

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

13 2. The monies apportioned pursuant to subparagraphs a through e
14 of paragraph 1 of this subsection shall be used for the primary
15 purpose of matching federal funds for the construction of federal
16 aid projects on county roads, or constructing and maintaining county
17 or township highways and permanent bridges of such counties. The
18 distribution of monies apportioned by this paragraph shall be made
19 upon the basis of the current formula based upon road mileage, area
20 and population as related to county road improvement and maintenance
21 costs. Provided, however, the Department of Transportation may
22 update the formula factors from time to time as necessary to account
23 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, three and sixty-two one-hundredths
23 percent (3.62%), but in no event shall the amount
24 apportioned in any fiscal year pursuant to this

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

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

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

22 a. from October 1, 2000, until June 30, 2001, eighty-one
23 one-hundredths percent (0.81%),
24

- 1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, eighty-two one-hundredths percent (0.82%),
3 c. for the year beginning July 1, 2002, through the year
4 ending on June 30, 2015, eighty-three one-hundredths
5 percent (0.83%),
6 d. for the year beginning July 1, 2015, through the year
7 ending on June 30, 2019, eighty-three one-hundredths
8 percent (0.83%), but in no event shall the amount
9 apportioned in any fiscal year pursuant to this
10 subparagraph exceed the total amount apportioned for
11 the fiscal year ending on June 30, 2015. Any amounts
12 in excess of such limitation shall be placed to the
13 credit of the General Revenue Fund, and
14 e. for the year beginning July 1, 2019, and all
15 subsequent years, eighty-three one-hundredths percent
16 (0.83%), but in no event shall the amount apportioned
17 in any fiscal year pursuant to this subparagraph
18 exceed the total amount apportioned for the fiscal
19 year ending on June 30, 2015. Any amounts in excess
20 of such limitation shall be placed to the credit of
21 the Rebuilding Oklahoma Access and Driver Safety Fund
22 created in Section 1521 of Title 69 of the Oklahoma
23 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 counties based upon the proportion that each county's
4 population bears to the total state population.

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

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

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

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

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

20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, three and ten one-hundredths
22 percent (3.10%), 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, three and ten one-hundredths percent
6 (3.10%), 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 cities and incorporated towns based upon the proportion that
17 each city or incorporated town's population bears to the total
18 population of all cities and incorporated towns in the state. Such
19 funds shall be remitted to the various county treasurers for
20 allocation to the various cities and incorporated towns. All such
21 funds shall be used for the construction, maintenance, repair,
22 improvement and lighting of streets and alleys. Provided, however,
23 the governing board of any city or town may, with the approval of
24 the county excise board, transfer any surplus funds to the general

1 revenue fund of such city or town whenever an emergency requires
2 such a transfer.

3 J. The following percentages of the monies referred to in
4 subsection A of this section shall be remitted to the State
5 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
6 Fund:

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

9 2. For the year beginning July 1, 2001, and ending June 30,
10 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

19 L. 1. For the year beginning July 1, 2007, and ending June 30,
20 2008, five percent (5%) of monies referred to in subsection A of
21 this section shall be remitted to the State Treasurer to be credited
22 to the County Improvements for Roads and Bridges Fund as created in
23 Section 507 of Title 69 of the Oklahoma Statutes.

24

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

11 4. For the period beginning January 1, 2013, and ending June
12 30, 2013, fifteen and fifty one-hundredths percent (15.50%) 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 5. For the year beginning July 1, 2013, and ending June 30,
18 2014, eighteen percent (18%) of monies referred to in subsection A
19 of this section shall be remitted to the State Treasurer to be
20 credited to the County Improvements for Roads and Bridges Fund as
21 created in Section 507 of Title 69 of the Oklahoma Statutes.

22 6. For the year beginning July 1, 2014, twenty percent (20%) of
23 monies referred to in subsection A of this section shall be remitted
24 to the State Treasurer to be credited to the County Improvements for

1 Roads and Bridges Fund as created in Section 507 of Title 69 of the
2 Oklahoma Statutes.

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

13 8. a. Except as provided in subparagraph b of this
14 paragraph, for the year beginning July 1, 2019, and
15 all subsequent years, twenty percent (20%) of monies
16 referred to in subsection A of this section shall be
17 remitted to the State Treasurer to be credited to the
18 County Improvements for Roads and Bridges Fund as
19 created in Section 507 of Title 69 of the Oklahoma
20 Statutes, but in no event shall the total amount
21 apportioned in any fiscal year pursuant to this
22 paragraph exceed the fiscal year limitations provided
23 in subparagraph c of this paragraph. Any amounts in
24 excess of the fiscal year limitations provided in

1 subparagraph c of this paragraph shall be placed to
2 the credit of the Rebuilding Oklahoma Access and
3 Driver Safety Fund created in Section 1521 of Title 69
4 of the Oklahoma Statutes,

5 b. (1) for the fiscal year beginning July 1, 2021,
6 through the fiscal year ending June 30, 2026, the
7 Oklahoma Tax Commission shall remit twenty-five
8 percent (25%) of the monthly allocation,
9 otherwise scheduled to be credited to the County
10 Improvements for Roads and Bridges Fund, to the
11 various counties of the state. The Commission
12 shall distribute such funds monthly to each
13 county treasurer as follows:

14 (a) one-third (1/3) of such funds shall be
15 distributed to the various counties in the
16 proportion which the area of each county
17 bears to the total area of the state,

18 (b) one-third (1/3) of such funds shall be
19 distributed to the various counties in the
20 proportion which the certified county road
21 miles of each county bear to the total sum
22 of county road miles in the state, and

23 (c) one-third (1/3) of such funds shall be
24 distributed to the various counties in the

1 proportion which the total replacement cost
2 for obsolete or deficient bridges according
3 to the most recent ODOT yearly Bridge
4 Summary Report for County Bridges for each
5 county bears to the total amount of such
6 cost for all such county bridges in the
7 state, and

8 (2) for the fiscal year beginning July 1, 2026, and
9 all subsequent fiscal years thereafter, the
10 Oklahoma Tax Commission shall remit twenty-five
11 percent (25%) of the monthly allocation,
12 otherwise scheduled to be credited to the County
13 Improvements for Roads and Bridges Fund, to the
14 various counties of the state. The Commission
15 shall distribute such funds monthly to each
16 county treasurer as follows:

17 (a) one-third (1/3) of such funds shall be
18 distributed to the various counties in the
19 proportion which the area of each county
20 bears to the total area of the state,

21 (b) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the certified county road
24

1 miles of each county bear to the total sum
2 of county road miles in the state, and
3 (c) one-third (1/3) of such funds shall be
4 distributed to the various counties in the
5 proportion which the number of county
6 bridges in each county according to the ODOT
7 2020 Bridge Summary Report for County
8 Bridges bears to the total sum of county
9 bridges in the state according to such
10 report.

11 Each county treasurer shall deposit such funds to the
12 county's county highway fund and such funds shall be used
13 for maintenance and operations. In no event shall the
14 total amount apportioned in any fiscal year pursuant to the
15 provisions of subparagraphs a and b of this paragraph
16 exceed the fiscal year limitations provided in subparagraph
17 c of this paragraph, and

18 c. the total amount apportioned each fiscal year pursuant
19 to this paragraph shall be limited as follows:

- 20 (1) for fiscal years 2020
21 through 2022 \$120,000,000.00,
22 (2) for fiscal year 2023 \$125,000,000.00,
23 (3) for fiscal year 2024 \$130,000,000.00,
24 (4) for fiscal year 2025 \$135,000,000.00,

1 (5) for fiscal year 2026 \$140,000,000.00,
2 (6) for fiscal year 2027 \$145,000,000.00,
3 (7) for fiscal year 2028 and all
4 subsequent fiscal years
5 thereafter \$150,000,000.00.

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

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

22 SECTION 2. It being immediately necessary for the preservation
23 of the public peace, health or safety, an emergency is hereby
24

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

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4 COMMITTEE REPORT BY: COMMITTEE ON PUBLIC SAFETY, dated 04/04/2023 -
5 DO PASS.

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