

1 Oklahoma Sales Tax Code, subject to the apportionment requirements
2 for the Oklahoma Tax Commission and Office of Management and
3 Enterprise Services Joint Computer Enhancement Fund provided by
4 Section 265 of this title, shall be apportioned as follows:

5 1. a. except as provided in subsection C of this section,
6 the following amounts shall be paid to the State
7 Treasurer to be placed to the credit of the General
8 Revenue Fund to be paid out pursuant to direct
9 appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	86.04%
FY 2005	85.83%
FY 2006	85.54%
FY 2007	85.04%
FY 2008 and each fiscal year thereafter	83.61%

17 b. in the event that additional monies are necessary
18 pursuant to paragraph 6 of this subsection, such
19 additional monies shall be deducted in the proportion
20 determined by the State Board of Equalization pursuant
21 to paragraph 3 of Section 2355.1B of this title from
22 the monies apportioned to the General Revenue Fund;

23 2. For FY 2003, FY 2004 and FY 2005, ten and forty-two one-
24 hundredths percent (10.42%), shall be paid to the State Treasurer to

1 be placed to the credit of the Education Reform Revolving Fund of
2 the State Department of Education and for FY 2006 and each fiscal
3 year thereafter, ten and forty-six one-hundredths percent (10.46%)
4 shall be paid to the State Treasurer to be placed to the credit of
5 the Education Reform Revolving Fund of the State Department of
6 Education;

7 3. The following amounts shall be paid to the State Treasurer
8 to be placed to the credit of the Teachers' Retirement System
9 Dedicated Revenue Revolving Fund:

10	Fiscal Year	Amount
11	FY 2003 and FY 2004	3.54%
12	FY 2005	3.75%
13	FY 2006	4.0%
14	FY 2007	4.5%
15	FY 2008 and each fiscal	
16	year thereafter	5.0%

17 4. a. except as otherwise provided in subparagraph b of this
18 paragraph, for the fiscal year beginning July 1, 2015,
19 and for each fiscal year thereafter, eighty-seven one-
20 hundredths percent (0.87%) shall be paid to the State
21 Treasurer to be further apportioned as follows:

22 (1) thirty-six percent (36%) shall be placed to the
23 credit of the Oklahoma Tourism Promotion
24 Revolving Fund, but in no event shall such

1 appportionment exceed ~~Five Million Dollars~~
2 ~~(\$5,000,000.00)~~ Six Million Five Hundred Thousand
3 Dollars (\$6,500,000.00) in any fiscal year, and

4 (2) sixty-four percent (64%) shall be placed to the
5 credit of the Oklahoma Tourism Capital
6 Improvement Revolving Fund, but in no event shall
7 such appportionment exceed Nine Million Dollars
8 (\$9,000,000.00) in any fiscal year, and

9 b. any amounts which exceed the limitations of
10 subparagraph a of this paragraph shall be placed to
11 the credit of the General Revenue Fund;

12 5. For the fiscal year beginning July 1, 2015, and for each
13 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
14 placed to the credit of the Oklahoma Historical Society Capital
15 Improvement and Operations Revolving Fund, but in no event shall
16 such appportionment exceed the total amount appportioned pursuant to
17 this paragraph for the fiscal year ending on June 30, 2015. Any
18 amounts which exceed the limitations of this paragraph shall be
19 placed to the credit of the General Revenue Fund; and

20 6. During the first fiscal year after the State Board of
21 Equalization has made a determination as provided in Section 2355.1B
22 of this title, regarding a baseline amount of revenue appportioned
23 pursuant to paragraph 3 of this subsection, and for each fiscal year
24 thereafter, in no event shall monies appportioned pursuant to

1 paragraph 3 of this subsection, paragraph 3 of Section 1403 of this
2 title and subparagraph c of paragraph 1 of Section 2352 of this
3 title be less than such baseline amount.

4 B. Provided, for the fiscal year beginning July 1, 2007, and
5 every fiscal year thereafter, an amount of revenue shall be
6 apportioned to each municipality or county which levies a sales tax
7 subject to the provisions of Section 1357.10 of this title and
8 subsection F of Section 2701 of this title equal to the amount of
9 sales tax revenue of such municipality or county exempted by the
10 provisions of Section 1357.10 of this title and subsection F of
11 Section 2701 of this title. The Oklahoma Tax Commission shall
12 promulgate and adopt rules necessary to implement the provisions of
13 this subsection.

14 C. From the monies that would otherwise be apportioned to the
15 General Revenue Fund pursuant to subsection A of this section, there
16 shall be apportioned the following amounts:

- 17 1. For the month ending August 31, 2019:
 - 18 a. Nine Million Six Hundred Thousand Dollars
19 (\$9,600,000.00) to the credit of the State Highway
20 Construction and Maintenance Fund created in Section
21 1501 of Title 69 of the Oklahoma Statutes, and
 - 22 b. Two Million Dollars (\$2,000,000.00) to the credit of
23 the Oklahoma Railroad Maintenance Revolving Fund

24

1 created in Section 309 of Title 66 of the Oklahoma
2 Statutes;

3 2. For the month ending September 30, 2019:

4 a. Twenty Million Dollars (\$20,000,000.00) to the credit
5 of the State Highway Construction and Maintenance Fund
6 created in Section 1501 of Title 69 of the Oklahoma
7 Statutes, and

8 b. Two Million Dollars (\$2,000,000.00) to the credit of
9 the Oklahoma Railroad Maintenance Revolving Fund
10 created in Section 309 of Title 66 of the Oklahoma
11 Statutes;

12 3. For the month ending October 31, 2019:

13 a. Twenty Million Dollars (\$20,000,000.00) to the credit
14 of the State Highway Construction and Maintenance Fund
15 created in Section 1501 of Title 69 of the Oklahoma
16 Statutes, and

17 b. Two Million Dollars (\$2,000,000.00) to the credit of
18 the Oklahoma Railroad Maintenance Revolving Fund
19 created in Section 309 of Title 66 of the Oklahoma
20 Statutes;

21 4. For the month ending November 30, 2019:

22 a. Twenty Million Dollars (\$20,000,000.00) to the credit
23 of the State Highway Construction and Maintenance Fund
24

1 created in Section 1501 of Title 69 of the Oklahoma
2 Statutes, and

- 3 b. Two Million Dollars (\$2,000,000.00) to the credit of
4 the Oklahoma Railroad Maintenance Revolving Fund
5 created in Section 309 of Title 66 of the Oklahoma
6 Statutes; and

7 5. For the month ending December 31, 2019:

- 8 a. Twenty Million Dollars (\$20,000,000.00) to the credit
9 of the State Highway Construction and Maintenance Fund
10 created in Section 1501 of Title 69 of the Oklahoma
11 Statutes, and

- 12 b. Two Million Dollars (\$2,000,000.00) to the credit of
13 the Oklahoma Railroad Maintenance Revolving Fund
14 created in Section 309 of Title 66 of the Oklahoma
15 Statutes.

16 SECTION 2. This act shall become effective July 1, 2020.

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

21
22 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
23 02/20/2020 - DO PASS, As Amended and Coauthored.
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