

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1349

By: Bergstrom

4  
5 AS INTRODUCED

6 An Act relating to the Oklahoma Department of  
7 Commerce; making an appropriation; requiring  
8 transfer; specifying purpose; amending 68 O.S. 2021,  
9 Section 1353, as amended by Section 2, Chapter 290,  
10 O.S.L. 2023 (68 O.S. Supp. 2023, Section 1353), which  
11 relates to the apportionment of sales tax revenue;  
12 providing for apportionment to the Department;  
13 requiring transfer; specifying purpose; providing an  
14 effective date; and declaring an emergency.

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

16 SECTION 1. There is hereby appropriated to the Oklahoma  
17 Department of Commerce from any monies not otherwise appropriated  
18 from the General Revenue Fund of the State Treasury for the fiscal  
19 year ending June 30, 2023, the sum of Four Million Five Hundred  
20 Thousand Dollars (\$4,500,000.00) to transfer to the Oklahoma  
21 Ordnance Works Authority for the purpose of establishing a fire  
22 department.

23 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1353, as  
24 amended by Section 2, Chapter 290, O.S.L. 2023 (68 O.S. Supp. 2023,  
25 Section 1353), is amended to read as follows:

26 Section 1353. A. It is hereby declared to be the purpose of  
27 the Oklahoma Sales Tax Code to provide funds for the financing of

1 the program provided for by the Oklahoma Social Security Act and to  
2 provide revenues for the support of the functions of the state  
3 government of Oklahoma, and for this purpose it is hereby expressly  
4 provided that, revenues derived pursuant to the provisions of the  
5 Oklahoma Sales Tax Code, subject to the apportionment requirements  
6 for the Oklahoma Tax Commission and Office of Management and  
7 Enterprise Services Joint Computer Enhancement Fund provided by  
8 Section 265 of this title, shall be apportioned as follows:

9 1. Except as provided in ~~subsection~~ subsections C and D of this  
10 section, the following amounts shall be paid to the State Treasurer  
11 to be placed to the credit of the General Revenue Fund to be paid  
12 out pursuant to direct appropriation by the Legislature:

13 Fiscal Year	Amount
14 FY 2003 and FY 2004	86.04%
15 FY 2005	85.83%
16 FY 2006	85.54%
17 FY 2007	85.04%
18 FY 2008 through FY 2022	83.61%
19 FY 2023 through FY 2027	83.36%
20 FY 2028 and each fiscal year thereafter	83.61%;

21 2. The following amounts shall be paid to the State Treasurer  
22 to be placed to the credit of the Education Reform Revolving Fund of  
23 the State Department of Education:

- a. for FY 2003, FY 2004 and FY 2005, ten and forty-two one-hundredths percent (10.42%),
- b. for FY 2006 through FY 2020, ten and forty-six one-hundredths percent (10.46%),
- c. for FY 2021:
  - (1) for the month beginning July 1, 2020, through the month ending August 31, 2020, ten and forty-six one-hundredths percent (10.46%), and
  - (2) for the month beginning September 1, 2020, through the month ending June 30, 2021, eleven and ninety-six one-hundredths percent (11.96%),
- d. for FY 2022 and each fiscal year thereafter, ten and forty-six one-hundredths percent (10.46%);

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

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	

1 a. for the month beginning July  
2 1, 2020, through the month  
3 ending August 31, 2020 5.0%

4 b. for the month beginning  
5 September 1, 2020, through  
6 the month ending June 30,  
7 2021 3.5%

8 FY 2022 5.0%

9 FY 2023 through FY 2027 5.25%

10 FY 2028 and each fiscal year thereafter 5.0%;

11 4. a. except as otherwise provided in subparagraph b of this  
12 paragraph, for the fiscal year beginning July 1, 2022,  
13 and for each fiscal year thereafter, eighty-seven one-  
14 hundredths percent (0.87%) shall be paid to the State  
15 Treasurer to be further apportioned as follows:

16 (1) twenty-four percent (24%) shall be placed to the  
17 credit of the Oklahoma Tourism Promotion  
18 Revolving Fund, but in no event shall such  
19 apportionment exceed Five Million Dollars  
20 (\$5,000,000.00) in any fiscal year,

21 (2) forty-four percent (44%) shall be placed to the  
22 credit of the Oklahoma Tourism Capital  
23 Improvement Revolving Fund, but in no event shall  
24

1 such apportionment exceed Nine Million Dollars  
2 (\$9,000,000.00) in any fiscal year, and

3 (3) thirty-two percent (32%) shall be placed to the  
4 credit of the Oklahoma Route 66 Commission  
5 Revolving Fund, but in no event shall such  
6 apportionment exceed Six Million Six Hundred  
7 Thousand Dollars (\$6,600,000.00) in any fiscal  
8 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; and

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 apportionment exceed the total amount apportioned 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.

20 B. Provided, for the fiscal year beginning July 1, 2007, and  
21 every fiscal year thereafter, an amount of revenue shall be  
22 apportioned to each municipality or county which levies a sales tax  
23 subject to the provisions of Section 1357.10 of this title and  
24 subsection F of Section 2701 of this title equal to the amount of

1 sales tax revenue of such municipality or county exempted by the  
2 provisions of Section 1357.10 of this title and subsection F of  
3 Section 2701 of this title. The Oklahoma Tax Commission shall  
4 promulgate and adopt rules necessary to implement the provisions of  
5 this subsection.

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

9 1. For the month ending August 31, 2019:

- 10 a. Nine Million Six Hundred Thousand Dollars  
11 (\$9,600,000.00) to the credit of the State Highway  
12 Construction and Maintenance Fund created in Section  
13 1501 of Title 69 of the Oklahoma Statutes, and  
14 b. Two Million Dollars (\$2,000,000.00) to the credit of  
15 the Oklahoma Railroad Maintenance Revolving Fund  
16 created in Section 309 of Title 66 of the Oklahoma  
17 Statutes;

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

- 19 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
20 of the State Highway Construction and Maintenance Fund  
21 created in Section 1501 of Title 69 of the Oklahoma  
22 Statutes, and  
23 b. Two Million Dollars (\$2,000,000.00) to the credit of  
24 the Oklahoma Railroad Maintenance Revolving Fund

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

3 3. For the month ending October 31, 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 4. For the month ending November 30, 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; and

21 5. For the month ending December 31, 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.

7 D. For fiscal year 2026 and subsequent fiscal years, before any  
8 other apportionment otherwise required by this section is made to  
9 the General Revenue Fund there shall be apportioned to the Oklahoma  
10 Department of Commerce the amount of Two Million Two Hundred Fifty  
11 Thousand Dollars (\$2,250,000.00) for transfer to the Oklahoma  
12 Ordnance Works Authority for the purpose of operating a fire  
13 department.

14 SECTION 3. This act shall become effective July 1, 2024.

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

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