

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1733 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Anthony Moore \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1733

By: Moore

7 PROPOSED COMMITTEE SUBSTITUTE

8 An Act relating to sales tax code; amending 68 O.S.  
9 2021, Section 1353, as last amended by Section 4,  
10 Chapter 441, O.S.L. 2024 (68 O.S. Supp. 2024, Section  
11 1353), which relates to apportionment of revenues;  
12 modifying limits on the Oklahoma Tourism Promotion  
13 Revolving Fund; modifying limits on the Oklahoma  
14 Tourism Capital Improvement Revolving Fund; providing  
15 an effective date; and declaring an emergency.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as  
18 last amended by Section 4, Chapter 441, O.S.L. 2024 (68 O.S. Supp.  
19 2024, Section 1353), is amended to read as follows:

20 Section 1353. Purpose of article - Apportionment of revenues.

21 A. It is hereby declared to be the purpose of the Oklahoma  
22 Sales Tax Code to provide funds for the financing of the program  
23 provided for by the Oklahoma Social Security Act and to provide  
24 revenues for the support of the functions of the state government of  
Oklahoma, and for this purpose it is hereby expressly provided that,  
revenues derived pursuant to the provisions of the Oklahoma Sales

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

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

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

18 2. The following amounts shall be paid to the State Treasurer  
19 to be placed to the credit of the Education Reform Revolving Fund of  
20 the State Department of Education:

- 21 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
22 one-hundredths percent (10.42%),
- 23 b. for FY 2006 through FY 2020, ten and forty-six one-  
24 hundredths percent (10.46%),

1 c. for FY 2021:

2 (1) for the month beginning July 1, 2020, through the  
3 month ending August 31, 2020, ten and forty-six  
4 one-hundredths percent (10.46%), and

5 (2) for the month beginning September 1, 2020,  
6 through the month ending June 30, 2021, eleven  
7 and ninety-six one-hundredths percent (11.96%),

8 d. for FY 2022 and each fiscal year thereafter, ten and  
9 forty-six one-hundredths percent (10.46%);

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

13 Fiscal Year	Amount
14 FY 2003 and FY 2004	3.54%
15 FY 2005	3.75%
16 FY 2006	4.0%
17 FY 2007	4.5%
18 FY 2008 through FY 2020	5.0%
19 FY 2021:	

20 a. for the month beginning July  
21 1, 2020, through the month  
22 ending August 31, 2020 5.0%

23 b. for the month beginning  
24 September 1, 2020, through

1	the month ending June 30,	
2	2021	3.5%
3	FY 2022	5.0%
4	FY 2023 through FY 2027	5.25%
5	FY 2028 and each fiscal year thereafter	5.0%;

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

11 (1) twenty-four percent (24%) shall be placed to the  
12 credit of the Oklahoma Tourism Promotion  
13 Revolving Fund, but with respect to the fiscal  
14 year ending June 30, 2025, in no event shall such  
15 apportionment exceed Five Million Dollars  
16 (\$5,000,000.00) ~~in any fiscal year.~~ With respect  
17 to the:

18 (a) fiscal year beginning July 1, 2025, Thirty  
19 Million Dollars (\$30,000,000.00),

20 (b) fiscal year beginning July 1, 2026, Thirty-  
21 five Million Dollars (\$35,000,000.00),

22 (c) fiscal year beginning July 1, 2027, Forty  
23 Million Dollars (\$40,000,000.00), and  
24

1                   (d) fiscal year beginning July 1, 2028, Forty-  
2                   five Million Dollars (\$45,000,000.00) and  
3                   for each fiscal year thereafter,

4           (2) ~~forty-four percent (44%)~~ sixty-four percent (64%)  
5           shall be placed to the credit of the Oklahoma  
6           Tourism Capital Improvement Revolving Fund, but  
7           with respect to the fiscal year ending June 30,  
8           2025, in no event shall such apportionment exceed  
9           Nine Million Dollars (\$9,000,000.00) ~~in any~~  
10           ~~fiscal year, and.~~ With respect to the:

11           (a) fiscal year beginning July 1, 2025, Twelve  
12           Million Five Hundred Thousand Dollars  
13           (\$12,500,000.00),

14           (b) fiscal year beginning July 1, 2026, Fifteen  
15           Million Dollars (\$15,000,000.00),

16           (c) fiscal year beginning July 1, 2027,  
17           Seventeen Million Five Hundred Thousand  
18           Dollars (\$17,500,000.00), and

19           (d) fiscal year beginning July 1, 2028, Twenty  
20           Million Dollars (\$20,000,000.00), and

21           (3) thirty-two percent (32%) shall be placed to the  
22           credit of the Oklahoma Route 66 Commission  
23           Revolving Fund, but in no event shall such  
24           apportionment exceed Six Million Six Hundred

1                   Thousand Dollars (\$6,600,000.00) in any fiscal  
2                   year, and

3           b.     any amounts which exceed the limitations of  
4                   subparagraph a of this paragraph shall be placed to  
5                   the credit of the General Revenue Fund; and

6           5.     For the fiscal year beginning July 1, 2015, and for each  
7     fiscal year thereafter, six one-hundredths percent (0.06%) shall be  
8     placed to the credit of the Oklahoma Historical Society Capital  
9     Improvement and Operations Revolving Fund, but in no event shall  
10    such apportionment exceed the total amount apportioned pursuant to  
11    this paragraph for the fiscal year ending on June 30, 2015. Any  
12    amounts which exceed the limitations of this paragraph shall be  
13    placed to the credit of the General Revenue Fund.

14          B.     Provided, for the fiscal year beginning July 1, 2007, and  
15    every fiscal year thereafter, an amount of revenue shall be  
16    apportioned to each municipality or county which levies a sales tax  
17    subject to the provisions of Section 1357.10 of this title and  
18    subsection F of Section 2701 of this title equal to the amount of  
19    sales tax revenue of such municipality or county exempted by the  
20    provisions of Section 1357.10 of this title and subsection F of  
21    Section 2701 of this title. The Oklahoma Tax Commission shall  
22    promulgate and adopt rules necessary to implement the provisions of  
23    this subsection.

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

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

5 a. Nine Million Six Hundred Thousand Dollars  
6 (\$9,600,000.00) to the credit of the State Highway  
7 Construction and Maintenance Fund created in Section  
8 1501 of Title 69 of the Oklahoma Statutes, and

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

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

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

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

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

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



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 4. For the month ending November 30, 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; and

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

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

- 21 b. Two Million Dollars (\$2,000,000.00) to the credit of  
22 the Oklahoma Railroad Maintenance Revolving Fund  
23 created in Section 309 of Title 66 of the Oklahoma  
24 Statutes.

1 D. For fiscal year 2029, and each subsequent fiscal year, Fifty  
2 Million Dollars (\$50,000,000.00) shall be placed to the credit of  
3 the Oklahoma Capital Assets Maintenance and Protection Fund created  
4 in Section 2 of this act.

5 SECTION 2. This act shall become effective July 1, 2025.

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

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