

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
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to sales tax code; amending 68 O.S.
10 Section 1353, which relates to apportionment of sales
11 tax revenues; modifying apportionment of sales tax
12 revenue; removing the limitation on apportionment to
13 the Oklahoma Tourism Promotion Revolving Fund;
14 removing the limitation on apportionment to the
15 Oklahoma Tourism Capital Improvement Revolving Fund;
16 amending 68 O.S. Section 1403, which relates to
17 apportionment of use tax revenues; modifying
18 apportionment of use tax revenue; removing the limitation
19 on apportionment to the Oklahoma Tourism Promotion
20 Revolving Fund; removing the limitation on
21 apportionment to the Oklahoma Tourism Capital
22 Improvement Revolving Fund; providing an effective
23 date; and declaring an emergency.

24
BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

Section 1353. Purpose of article - Apportionment of revenues.

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

12 1. Except as provided in subsection C of this section, the
 13 following amounts shall be paid to the State Treasurer to be placed
 14 to the credit of the General Revenue Fund to be paid out pursuant to
 15 direct 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 through FY 2022	83.61%
FY 2023 through FY 2027 <u>2025</u>	83.36%
<u>FY 2026 through FY 2027</u>	<u>83.23%</u>
FY 2028 and each fiscal year thereafter	83.61% <u>83.48%</u> ;

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

4 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two
5 one-hundredths percent (10.42%),

6 b. for FY 2006 through FY 2020, ten and forty-six one-
7 hundredths percent (10.46%),

8 c. for FY 2021:

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

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

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

17 3. The following amounts shall be paid to the State Treasurer
18 to be placed to the credit of the Teachers' Retirement System
19 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%

1 FY 2008 through FY 2020 5.0%

2 FY 2021:

3 a. for the month beginning July

4 1, 2020, through the month

5 ending August 31, 2020 5.0%

6 b. for the month beginning

7 September 1, 2020, through

8 the month ending June 30,

9 2021 3.5%

10 FY 2022 5.0%

11 FY 2023 through FY 2027 5.25%

12 FY 2028 and each fiscal year thereafter 5.0%;

13 4. a. except as otherwise provided in subparagraph b of this

14 paragraph, for the fiscal year beginning July 1, ~~2022~~

15 2026, and for each fiscal year thereafter, ~~eighty-~~

16 ~~seven one-hundredths percent (0.87%)~~ one percent

17 (1.00%) shall be paid to the State Treasurer to be

18 further apportioned as follows:

19 (1) twenty-four percent (24%) shall be placed to the

20 credit of the Oklahoma Tourism Promotion

21 Revolving Fund, ~~but in no event shall such~~

22 ~~apportionment exceed Five Million Dollars~~

23 ~~(\$5,000,000.00) in any fiscal year,~~

24

1 (2) forty-four percent (44%) shall be placed to the
2 credit of the Oklahoma Tourism Capital
3 Improvement Revolving Fund, ~~but in no event shall~~
4 ~~such apportionment exceed Nine Million Dollars~~
5 ~~(\$9,000,000.00) in any fiscal year, and~~

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

12 b. any amounts which exceed the limitations of
13 subparagraph a of this paragraph shall be placed to
14 the credit of the General Revenue Fund; and

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

23 B. Provided, for the fiscal year beginning July 1, 2007, and
24 every fiscal year thereafter, an amount of revenue shall be

1 apporportioned to each municipality or county which levies a sales tax
2 subject to the provisions of Section 1357.10 of this title and
3 subsection F of Section 2701 of this title equal to the amount of
4 sales tax revenue of such municipality or county exempted by the
5 provisions of Section 1357.10 of this title and subsection F of
6 Section 2701 of this title. The Oklahoma Tax Commission shall
7 promulgate and adopt rules necessary to implement the provisions of
8 this subsection.

9 C. From the monies that would otherwise be apporportioned to the
10 General Revenue Fund pursuant to subsection A of this section, there
11 shall be apporportioned the following amounts:

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

13 a. Nine Million Six Hundred Thousand Dollars
14 (\$9,600,000.00) to the credit of the State Highway
15 Construction and Maintenance Fund created in Section
16 1501 of Title 69 of the Oklahoma 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 2. For the month ending September 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;

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

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

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

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

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

14 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1403, is
15 amended to read as follows:

16 Section 1403. A. It is hereby declared to be the purpose of
17 Section 1401 et seq. of this title to provide for the support of the
18 functions of the state and local government of Oklahoma; and for
19 this purpose and to this end, it is hereby expressly provided that
20 the revenues derived hereunder, subject to the apportionment
21 provided in subsection B of this section and to the apportionment
22 requirements for the Oklahoma Tax Commission and Office of
23 Management and Enterprise Services Joint Computer Enhancement Fund
24

1 provided by Section 265 of this title, are hereby apportioned as
2 follows:

3 1. The following amounts shall be paid by the Tax Commission to
4 the State Treasurer and placed to the credit of the General Revenue
5 Fund to be paid out pursuant to direct appropriation by the
6 Legislature:

7	Fiscal Year	Amount
8	FY 2004	85.35%
9	FY 2005	85.14%
10	FY 2006	85.54%
11	FY 2007	85.04%
12	FY 2008 through FY 2022	83.61%
13	FY 2023 through FY 2027 <u>2025</u>	83.36%
14	<u>FY 2026 through FY 2027</u>	<u>83.23%</u>
15	FY 2028 and each fiscal year thereafter	83.61% <u>83.48%</u> ;

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

19 a. for FY 2020, ten and forty-six one-hundredths percent
20 (10.46%),

21 b. for FY 2021:

22 (1) for the month beginning July 1, 2020, through the
23 month ending August 31, 2020, ten and forty-six
24 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%),
and

c. 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:	
a. for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%
b. for the month beginning September 1, 2020, through the month ending June 30, 2021	3.5%
FY 2022	5.0%

1 FY 2023 through FY 2027 5.25%

2 FY 2028 and each fiscal year thereafter 5.0%;

3 4. ~~a.~~ ~~except~~ Except as otherwise provided in subparagraph b
4 of this paragraph, for the fiscal year beginning July
5 1, ~~2015~~ 2025, and for each fiscal year thereafter,
6 ~~eighty-seven one-hundredths percent (0.87%)~~ one
7 percent (1.00%) shall be paid to the State Treasurer
8 to be further apportioned as follows:

9 ~~(1)~~

10 a. thirty-six percent (36%) shall be placed to the credit
11 of the Oklahoma Tourism Promotion Revolving Fund, ~~but~~
12 ~~in no event shall such apportionment exceed the total~~
13 ~~amount apportioned pursuant to this division for the~~
14 ~~fiscal year ending on June 30, 2015, and~~

15 ~~(2)~~

16 b. sixty-four percent (64%) shall be placed to the credit
17 of the Oklahoma Tourism Capital Improvement Revolving
18 Fund, ~~but in no event shall such apportionment exceed~~
19 ~~the total amount apportioned pursuant to this division~~
20 ~~for the fiscal year ending on June 30, 2015, and~~

21 ~~b.~~ ~~any amounts which exceed the limitations of~~
22 ~~subparagraph a of this paragraph shall be placed to~~
23 ~~the credit of the General Revenue Fund; and~~

24

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

9 B. Prior to the apportionments otherwise provided in this
10 section, there shall be apportioned to the Education Reform
11 Revolving Fund of the State Department of Education the following
12 amounts in the following state fiscal years:

13 FY 2019 \$19,600,000.00; and
14 FY 2020 and each year thereafter \$20,500,000.00.

15 SECTION 3. This act shall become effective July 1, 2025.

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

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21 60-1-12767 MKS 02/20/25

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