

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

13 1. Except as provided in subsection C of this section, the  
14 following amounts shall be paid to the State Treasurer to be placed  
15 to the credit of the General Revenue Fund to be paid out pursuant to  
16 direct appropriation by the Legislature:

17 Fiscal Year	Amount
18 FY 2003 and FY 2004	86.04%
19 FY 2005	85.83%
20 FY 2006	85.54%
21 FY 2007	85.04%
22 FY 2008 through FY 2022	83.61%
23 FY 2023 through FY <del>2027</del> <u>2025</u>	83.36%
24 <u>FY 2026 through FY 2027</u>	<u>83.23%</u>

FY 2028 and each fiscal year thereafter ~~83.61~~ 83.48%;

2. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of 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%

1	FY 2007	4.5%
2	FY 2008 through FY 2020	5.0%
3	FY 2021:	
4	a. for the month beginning July	
5	1, 2020, through the month	
6	ending August 31, 2020	5.0%
7	b. for the month beginning	
8	September 1, 2020, through	
9	the month ending June 30,	
10	2021	3.5%
11	FY 2022	5.0%
12	FY 2023 through FY 2027	5.25%
13	FY 2028 and each fiscal year thereafter	5.0%;
14	4. a. except as otherwise provided in subparagraph b of this	
15	paragraph, for the fiscal year beginning July 1, 2022,	
16	<u>through June 30, 2025,</u> and for each fiscal year	
17	thereafter, eighty-seven one-hundredths percent	
18	(0.87%) shall be paid to the State Treasurer to be	
19	further apportioned as follows:	
20	(1) twenty-four percent (24%) shall be placed to the	
21	credit of the Oklahoma Tourism Promotion	
22	Revolving Fund, but in no event shall such	
23	apportionment exceed Five Million Dollars	
24	(\$5,000,000.00) in any fiscal year,	

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 for fiscal years 2022 through 2025 which  
13 exceed the limitations of subparagraph a of this  
14 paragraph shall be placed to the credit of the General  
15 Revenue Fund~~r~~, and

16 c. for fiscal year 2026 and subsequent fiscal years, one  
17 percent (1.0%) shall be paid to the State Treasurer to  
18 be further apportioned as follows:

19 (1) the first Six Million Six Hundred Thousand  
20 Dollars (\$6,600,000.00) shall be placed to the  
21 credit of the Oklahoma Route 66 Commission  
22 Revolving Fund,

23 (2) of any remaining amounts:  
24

1                   (a) thirty-six percent (36%) shall be placed to  
2                   the credit of the Oklahoma Tourism Promotion  
3                   Revolving Fund, and

4                   (b) sixty-four percent (64%) shall be placed to  
5                   the credit of the Oklahoma Tourism Capital  
6                   Improvement Revolving Fund; and

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

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

1 promulgate and adopt rules necessary to implement the provisions of  
2 this subsection.

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

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

7 a. Nine Million Six Hundred Thousand Dollars  
8 (\$9,600,000.00) to the credit of the State Highway  
9 Construction and Maintenance Fund created in Section  
10 1501 of Title 69 of the Oklahoma Statutes, and

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

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

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

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

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



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

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

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

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

18 5. For the month ending December 31, 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 D. For fiscal year 2029, and each subsequent fiscal year, Fifty  
4 Million Dollars (\$50,000,000.00) shall be placed to the credit of  
5 the Oklahoma Capital Assets Maintenance and Protection Fund created  
6 in Section 2 of this act.

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

9 Section 1403. A. It is hereby declared to be the purpose of  
10 Section 1401 et seq. of this title to provide for the support of the  
11 functions of the state and local government of Oklahoma; and for  
12 this purpose and to this end, it is hereby expressly provided that  
13 the revenues derived hereunder, subject to the apportionment  
14 provided in subsection B of this section and to the apportionment  
15 requirements for the Oklahoma Tax Commission and Office of  
16 Management and Enterprise Services Joint Computer Enhancement Fund  
17 provided by Section 265 of this title, are hereby apportioned as  
18 follows:

19 1. The following amounts shall be paid by the Tax Commission to  
20 the State Treasurer and placed to the credit of the General Revenue  
21 Fund to be paid out pursuant to direct appropriation by the  
22 Legislature:

23 Fiscal Year	Amount
24 FY 2004	85.35%

1	FY 2005	85.14%
2	FY 2006	85.54%
3	FY 2007	85.04%
4	FY 2008 through FY 2022	83.61%
5	FY 2023 through FY <del>2027</del> <u>2025</u>	83.36%
6	<u>FY 2026 through FY 2027</u>	<u>83.23%</u>
7	FY 2028 and each fiscal year thereafter	<del>83.61</del> <u>83.48</u> %;

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

- 11           a. for FY 2020, ten and forty-six one-hundredths percent  
12                       (10.46%),
- 13           b. for FY 2021:
  - 14                       (1) for the month beginning July 1, 2020, through the  
15                               month ending August 31, 2020, ten and forty-six  
16                               one-hundredths percent (10.46%), and
  - 17                       (2) for the month beginning September 1, 2020,  
18                               through the month ending June 30, 2021, eleven  
19                               and ninety-six one-hundredths percent (11.96%),  
20                               and
- 21           c. for FY 2022 and each fiscal year thereafter, ten and  
22                       forty-six one-hundredths percent (10.46%);

23  
24

1 3. The following amounts shall be paid to the State Treasurer  
2 to be placed to the credit of the Teachers' Retirement System  
3 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%
FY 2023 through FY 2027	5.25%
FY 2028 and each fiscal year thereafter	5.0%;

4. a. except as otherwise provided in subparagraph b of this  
paragraph, for the ~~fiscal year beginning July 1, 2015,~~  
and for each fiscal year thereafter fiscal years 2016  
through 2025, eighty-seven one-hundredths percent

1 (0.87%) shall be paid to the State Treasurer to be  
2 further apportioned as follows:

3 (1) thirty-six percent (36%) shall be placed to the  
4 credit of the Oklahoma Tourism Promotion  
5 Revolving Fund, but in no event shall such  
6 apportionment exceed the total amount apportioned  
7 pursuant to this division for the fiscal year  
8 ending on June 30, 2015, and

9 (2) sixty-four percent (64%) shall be placed to the  
10 credit of the Oklahoma Tourism Capital  
11 Improvement Revolving Fund, but in no event shall  
12 such apportionment exceed the total amount  
13 apportioned pursuant to this division for the  
14 fiscal year ending on June 30, 2015, and

15 b. any amounts for fiscal years 2022 through 2025 which  
16 exceed the limitations of subparagraph a of this  
17 paragraph shall be placed to the credit of the General  
18 Revenue Fund~~+~~, and

19 c. for fiscal year 2026 and subsequent fiscal years, one  
20 percent (1.0%) shall be paid to the State Treasurer to  
21 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, and

1                   (2) sixty-four percent (64%) shall be placed to the  
2                   credit of the Oklahoma Tourism Capital  
3                   Improvement Revolving Fund; and

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

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

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

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

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

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24           60-1-12852           MKS           02/21/25

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