

1 money derived from a special building fund levy made in accordance
2 with the provisions of Section 10 of Article X of the Oklahoma
3 Constitution, nor shall it include any monies derived from the sale
4 of bonds issued under the provisions of Section 26 of Article X of
5 the Oklahoma Constitution. All monies derived from the proceeds of
6 the school levies made pursuant to the provisions of Section 9 of
7 Article X of the Oklahoma Constitution shall be placed in the
8 general fund provided by this section. Expenditures from the
9 general fund shall be noncapital in nature. All monies derived from
10 state-dedicated revenue, state-appropriated revenue unless otherwise
11 provided for by law, and county sources shall be placed in the
12 general fund provided for by this section. Except as provided for
13 in subsections F, K, and L of this section, a district shall not be
14 authorized to make capital expenditures as defined by this section
15 from the general fund.

16 B. For purposes of this section, state-dedicated revenue shall
17 be any registration or license fees, taxes, or penalties collected
18 at the state level and distributed to common school districts.
19 County sources shall be all funds collected by the county and
20 distributed to common school districts but shall not include any
21 funds derived from the building fund levy made in accordance with
22 the provisions of Section 10 of Article X of the Oklahoma
23 Constitution or funds derived from the sinking fund levy made in
24

1 accordance with the provisions of Section 26 of Article X of the
2 Oklahoma Constitution.

3 C. For the purposes of this section, a capital expenditure
4 shall be an expenditure which results in the acquisition of fixed
5 assets or additions to fixed assets. Capital expenditures shall
6 include, but shall not be limited to, purchases of land or existing
7 buildings, purchases of real property, improvements of grounds and
8 sites for construction purposes, all expenditures for construction
9 of buildings unless authorized by the State Board of Education or
10 the State Board of Career and Technology Education upon application
11 to the appropriate state board pursuant to subsection F of this
12 section, additions to buildings, remodeling of buildings if such
13 remodeling involves changes to roof structures or load-bearing
14 walls, professional services, salaries and expenses of architects
15 and engineers hired or assigned to capital projects except for such
16 services, salaries, and expenses as are applicable in preparation
17 for a bond issue, expenditures for the initial installation and
18 extension of service systems and built-in heat or air equipment to
19 existing buildings, expenditures for the replacement of a building
20 which has been destroyed, installments and lease payments on
21 property, including interest, that have a terminal date and result
22 in the acquisition of property, and expenditures for preliminary
23 studies made prior to the time that authority to proceed with a
24

1 construction project is given if authority is received within the
2 same fiscal year that the expenditure was made.

3 D. Noncapital expenditures shall include, but shall not be
4 limited to, expenditures for maintenance, repair, and replacement of
5 property and equipment, initial or additional purchases of furniture
6 and equipment, direct expenses for maintenance of plant, including
7 grounds, salaries for maintenance of plant, including salaries for
8 the upkeep of grounds, and repair and replacement of building
9 structures which do not add to existing facilities and which do not
10 involve changes in roof structures or load-bearing walls and which
11 are not classified as a capital expenditure by this section.

12 E. The State Board of Education shall adopt and amend
13 regulations regarding the classification, definition, and financial
14 administration of funds, accounts, and expenditures in accordance
15 with the requirements of this section.

16 F. A school district shall be authorized to make capital
17 expenditures from the general fund to defray the cost of rebuilding
18 a school building only if a school building or facility has been
19 destroyed by a fire or natural disaster, such as flood, tornado, or
20 other act of God, or by an act of a public enemy of the United
21 States or this state and monies received by the district through
22 insurance coverage, federal reimbursement, contributions, and
23 allocation from the State Board of Education from the State Public
24 Common School Building Equalization Fund are insufficient to rebuild

1 the facility. Capital expenditures from the general fund pursuant
2 to this subsection shall be limited to an amount necessary to defray
3 the cost of rebuilding the facility which exceeds monies received by
4 the school district through insurance, federal reimbursement,
5 contributions, and state allocations.

6 G. Schools which receive gifts ~~or~~, donations, or state-
7 appropriated monies for the purpose of capital expenditures or
8 projects shall place such monies in the building fund, as provided
9 by Section 1-118 of this title, and not in the general fund. School
10 districts which receive gifts, grants, or donations of monies for
11 noncapital expenditures may place the monies in the general fund,
12 and such monies shall not be required to be used during the year in
13 which the money was received but may accumulate from year to year
14 ~~and shall not be considered a part of the general fund collections~~
15 ~~when calculating the general fund carryover as provided for in~~
16 ~~subsection C of Section 18-200.1 of this title.~~

17 H. School districts which receive monies from rental, sale, or
18 lease of buildings, impact aid monies, or grants, gifts, or
19 donations for capital purposes, whether from state, federal, or
20 other sources, may place such monies in the building fund authorized
21 by Section 1-118 of this title or the general fund authorized by
22 this section.

23 I. Any construction of a building included as a capital
24 expenditure from the general fund of a school district which is

1 authorized and has had a contractual agreement concerning such
2 construction executed prior to July 1, 1991, may be proceeded with
3 and completed as authorized prior to July 1, 1991, as a capital
4 expenditure from such general fund.

5 J. School districts receiving revenues authorized by Section 9B
6 of Article X of the Oklahoma Constitution shall be authorized to
7 make capital expenditures from the general revenue fund no greater
8 than the amount levied by the incentive millage.

9 K. Upon the approval of the State Board of Education, a school
10 district shall be authorized to make capital expenditures as defined
11 in this section from its general fund if:

12 1. A bond issue has been rejected at an election by the school
13 district electors voting on that question within the current school
14 year, as certified by the secretary of the county election board; or

15 2. The school district has voted indebtedness at any time
16 within the preceding three (3) school years through the issuance of
17 bonds or through approval by voters of issuance of new bonds for
18 more than eighty-five percent (85%) of the maximum allowable
19 pursuant to the provisions of Section 26 of Article X of the
20 Oklahoma Constitution as shown on the school district budget filed
21 with the State Board of Equalization for the current school year and
22 certifications by the Attorney General prior to April 1 of the
23 current school year. The State Board of Education shall establish
24 the rules to administer the provisions of this subsection which

1 shall include, but not be limited to, specification of a maximum
2 amount of general fund monies to be used for capital expenditures,
3 the purposes for which such funds may be expended, and the period of
4 time in which such funds shall be encumbered.

5 L. Other provisions of this section notwithstanding, a school
6 district shall be authorized to make capital expenditures from the
7 general fund if the total assessed property valuation per average
8 daily attendance is less than sixty percent (60%) of the state
9 average total assessed property valuation per average daily
10 attendance and if, for each year in which general fund revenue is
11 used for capital expenditures, the district has voted the five-mill
12 building fund levy authorized in Section 10 of Article X of the
13 Oklahoma Constitution and has voted indebtedness through the
14 issuance of new bonds for at least eighty-five percent (85%) within
15 the last three (3) years of the maximum allowable pursuant to the
16 provisions of Section 26 of Article X of the Oklahoma Constitution
17 as shown on the school district budget filed with the State Board of
18 Equalization for the current school year and certifications by the
19 Attorney General prior to April 1 of the school year. Provided, the
20 maximum amount of general fund revenue used for capital expenditures
21 pursuant to this subsection shall not exceed five percent (5%) of
22 the total yearly revenue to the general fund. ~~Said~~ Such fund may
23 not be used for capital expenditures for more than five (5)
24 consecutive years and may only be utilized for remodeling or

1 construction of classroom facilities and such ancillary facilities
2 to ~~said~~ such classrooms as may be necessary. Provided, further, the
3 ~~State~~ Superintendent of Public Instruction shall certify in writing,
4 prior to the expenditure of the funds for which provision is made in
5 this subsection, that such expenditures are in compliance with the
6 provisions of this subsection.

7 SECTION 2. AMENDATORY 70 O.S. 2021, Section 18-200.1, as
8 amended by Section 1, Chapter 280, O.S.L. 2023 (70 O.S. Supp. 2024,
9 Section 18-200.1), is amended to read as follows:

10 Section 18-200.1. A. Beginning with the 2022-2023 school year,
11 and each school year thereafter, each school district shall have its
12 initial allocation of State Aid calculated based on the state
13 dedicated revenues actually collected during the preceding fiscal
14 year, the adjusted assessed valuation of the preceding year, and the
15 weighted average daily membership for the school district of the
16 preceding school year. Each school district shall submit the
17 following data based on the first nine (9) weeks, to be used in the
18 calculation of the average daily membership of the school district:

- 19 1. Student enrollment by grade level;
- 20 2. Pupil category counts; and
- 21 3. Transportation supplement data.

22 On or before December 30, the State Department of Education
23 shall determine each school district's current year allocation
24 pursuant to subsection D of this section. The State Department of

1 Education shall complete an audit, using procedures established by
2 the Department, of the student enrollment by grade level data, pupil
3 category counts, and transportation supplement data to be used in
4 the State Aid Formula pursuant to subsection D of this section by
5 December 1 and by January 15 shall notify each school district of
6 the district's final State Aid allocation for the current school
7 year. The January payment of State Aid and each subsequent payment
8 for the remainder of the school year shall be based on the final
9 State Aid allocation as calculated in subsection D of this section.
10 Except for reductions made due to the assessment of penalties by the
11 State Department of Education according to law, the January payment
12 of State Aid and each subsequent payment for the remainder of the
13 school year shall not decrease by an amount more than the amount
14 that the current chargeable revenue increases for that district.

15 B. The State Department of Education shall retain not less than
16 one and one-half percent (1 1/2%) of the total funds appropriated
17 for financial support of schools, to be used to make midyear
18 adjustments in State Aid and which shall be reflected in the final
19 allocations. If the amount of appropriated funds, including the one
20 and one-half percent (1 1/2%) retained, remaining after January 1 of
21 each year is not sufficient to fully fund the final allocations, the
22 Department shall recalculate each school district's remaining
23 allocation pursuant to subsection D of this section using the
24 reduced amount of appropriated funds.

1 C. On and after July 1, 1997, the amount of State Aid each
2 district shall receive shall be the sum of the Foundation Aid, the
3 Salary Incentive Aid, and the Transportation Supplement, as adjusted
4 pursuant to the provisions of ~~subsection G of this section and~~
5 Section 18-112.2 of this title; provided, no district having per
6 pupil revenue in excess of three hundred percent (300%) of the
7 average per pupil revenue of all districts shall receive any State
8 Aid or Supplement in State Aid.

9 The July calculation of per pupil revenue shall be determined by
10 dividing the district's second preceding year's total weighted
11 average daily membership (ADM) into the district's second preceding
12 year's total revenues excluding federal revenue, insurance loss
13 payments, reimbursements, recovery of overpayments and refunds,
14 unused reserves, prior expenditures recovered, prior year surpluses,
15 and less the amount of any transfer fees paid in that year.

16 The December calculation of per pupil revenue shall be
17 determined by dividing the district's preceding year's total
18 weighted average daily membership (ADM) into the district's
19 preceding year's total revenues excluding federal revenue, insurance
20 loss payments, reimbursements, recovery of overpayments and refunds,
21 unused reserves, prior expenditures recovered, prior year surpluses,
22 and less the amount of any transfer fees paid in that year.

23
24

1 D. For the 1997-98 school year, and each school year
2 thereafter, Foundation Aid, the Transportation Supplement, and
3 Salary Incentive Aid shall be calculated as follows:

4 1. Foundation Aid shall be determined by subtracting the amount
5 of the Foundation Program Income from the cost of the Foundation
6 Program and adding to this difference the Transportation Supplement.

7 a. The Foundation Program shall be a district's higher
8 weighted average daily membership based on the first
9 nine (9) weeks of the current school year or the
10 preceding school year of a school district, as
11 determined by the provisions of subsection A of
12 Section 18-201.1 of this title and paragraphs 1, 2, 3,
13 and 4 of subsection B of Section 18-201.1 of this
14 title, multiplied by the Base Foundation Support
15 Level. ~~However, for the portion of weighted~~
16 ~~membership derived from nonresident, transferred~~
17 ~~pupils enrolled in online courses, the Foundation~~
18 ~~Program shall be a district's weighted average daily~~
19 ~~membership of the preceding school year or the first~~
20 ~~nine (9) weeks of the current school year, whichever~~
21 ~~is greater, as determined by the provisions of~~
22 ~~subsection A of Section 18-201.1 of this title and~~
23 ~~paragraphs 1, 2, 3, and 4 of subsection B of Section~~

1 ~~18-201.1 of this title, multiplied by the Base~~
2 ~~Foundation Support Level.~~

3 b. The Foundation Program Income shall be the sum of the
4 following:

- 5 (1) ~~The~~ the adjusted assessed valuation of the
6 current school year of the school district, minus
7 the previous year protested ad valorem tax
8 revenues held as prescribed in Section 2884 of
9 Title 68 of the Oklahoma Statutes, multiplied by
10 the mills levied pursuant to subsection (c) of
11 Section 9 of Article X of the Oklahoma
12 Constitution, if applicable, as adjusted in
13 subsection (c) of Section 8A of Article X of the
14 Oklahoma Constitution. For purposes of this
15 subsection, the "adjusted assessed valuation of
16 the current school year" shall be the adjusted
17 assessed valuation on which tax revenues are
18 collected during the current school year, ~~and~~
- 19 (2) ~~Seventy-five~~ seventy-five percent (75%) of the
20 amount received by the school district from the
21 proceeds of the county levy during the preceding
22 fiscal year, as levied pursuant to subsection (b)
23 of Section 9 of Article X of the Oklahoma
24 Constitution, ~~and~~

- 1 (3) motor vehicle collections, ~~and~~
- 2 (4) gross production tax, ~~and~~
- 3 (5) state apportionment, and
- 4 (6) R.E.A. tax.

5 The items listed in divisions (3), (4), (5), and (6) of this
 6 subparagraph shall consist of the amounts actually collected from
 7 such sources during the preceding fiscal year calculated on a per
 8 capita basis on the unit provided for by law for the distribution of
 9 each such revenue.

10 2. The Transportation Supplement shall be equal to the average
 11 daily haul times the per capita allowance times the appropriate
 12 transportation factor.

13 a. The average daily haul shall be the number of children
 14 in a district who are legally transported and who live
 15 one and one-half (1 1/2) miles or more from school.

16 b. The per capita allowance shall be determined using the
 17 following chart:

	PER CAPITA		PER CAPITA	
DENSITY FIGURE	ALLOWANCE	DENSITY FIGURE	ALLOWANCE	
20 3000 - .3083	\$167.00	.9334 - .9599	\$99.00	
21 3084 - .3249	\$165.00	.9600 - .9866	\$97.00	
22 3250 - .3416	\$163.00	.9867 - 1.1071	\$95.00	
23 3417 - .3583	\$161.00	1.1072 - 1.3214	\$92.00	
24 3584 - .3749	\$158.00	1.3215 - 1.5357	\$90.00	

1	3750 - .3916	\$156.00	1.5358 - 1.7499	\$88.00
2	3917 - .4083	\$154.00	1.7500 - 1.9642	\$86.00
3	4084 - .4249	\$152.00	1.9643 - 2.1785	\$84.00
4	4250 - .4416	\$150.00	2.1786 - 2.3928	\$81.00
5	4417 - .4583	\$147.00	2.3929 - 2.6249	\$79.00
6	4584 - .4749	\$145.00	2.6250 - 2.8749	\$77.00
7	4750 - .4916	\$143.00	2.8750 - 3.1249	\$75.00
8	4917 - .5083	\$141.00	3.1250 - 3.3749	\$73.00
9	5084 - .5249	\$139.00	3.3750 - 3.6666	\$70.00
10	5250 - .5416	\$136.00	3.6667 - 3.9999	\$68.00
11	5417 - .5583	\$134.00	4.0000 - 4.3333	\$66.00
12	5584 - .5749	\$132.00	4.3334 - 4.6666	\$64.00
13	5750 - .5916	\$130.00	4.6667 - 4.9999	\$62.00
14	5917 - .6133	\$128.00	5.0000 - 5.5000	\$59.00
15	6134 - .6399	\$125.00	5.5001 - 6.0000	\$57.00
16	6400 - .6666	\$123.00	6.0001 - 6.5000	\$55.00
17	6667 - .6933	\$121.00	6.5001 - 7.0000	\$53.00
18	6934 - .7199	\$119.00	7.0001 - 7.3333	\$51.00
19	7200 - .7466	\$117.00	7.3334 - 7.6667	\$48.00
20	7467 - .7733	\$114.00	7.6668 - 8.0000	\$46.00
21	7734 - .7999	\$112.00	8.0001 - 8.3333	\$44.00
22	8000 - .8266	\$110.00	8.3334 - 8.6667	\$42.00
23	8267 - .8533	\$108.00	8.6668 - 9.0000	\$40.00
24	8534 - .8799	\$106.00	9.0001 - 9.3333	\$37.00

1	8800 - .9066	\$103.00	9.3334 - 9.6667	\$35.00
2	9067 - .9333	\$101.00	9.6668 or more	\$33.00

3 c. The formula transportation factor shall be 2.0.

4 3. Salary Incentive Aid shall be determined as follows:

5 a. Multiply the Incentive Aid guarantee by the district's
6 higher weighted average daily membership based on the
7 first nine (9) weeks of the current school year or the
8 preceding school year of a school district, as
9 determined by the provisions of subsection A of
10 Section 18-201.1 of this title and paragraphs 1, 2, 3,
11 and 4 of subsection B of Section 18-201.1 of this
12 title.

13 b. Divide the district's adjusted assessed valuation of
14 the current school year minus the previous year's
15 protested ad valorem tax revenues held as prescribed
16 in Section 2884 of Title 68 of the Oklahoma Statutes,
17 by one thousand (1,000) and subtract the quotient from
18 the product of subparagraph a of this paragraph. The
19 remainder shall not be less than zero (0).

20 c. Multiply the number of mills levied for general fund
21 purposes above the fifteen (15) mills required to
22 support Foundation Aid pursuant to division (1) of
23 subparagraph b of paragraph 1 of this subsection, not
24 including the county four-mill levy, by the remainder

1 of subparagraph b of this paragraph. The product
2 shall be the Salary Incentive Aid of the district.

3 E. By June 30, 1998, the State Department of Education shall
4 develop and the Department and all school districts shall have
5 implemented a student identification system which is consistent with
6 the provisions of subsections C D and D E of Section 3111 of Title
7 74 of the Oklahoma Statutes. The student identification system
8 shall be used specifically for the purpose of reporting enrollment
9 data by school sites and by school districts, the administration of
10 the Oklahoma School Testing Program Act, the collection of
11 appropriate and necessary data pursuant to the Oklahoma Educational
12 Indicators Program, determining student enrollment, establishing a
13 student mobility rate, allocation of the State Aid Formula, and
14 midyear adjustments in funding for student growth. This enrollment
15 data shall be submitted to the State Department of Education in
16 accordance with rules promulgated by the State Board of Education.
17 Funding for the development, implementation, personnel training, and
18 maintenance of the student identification system shall be set out in
19 a separate line item in the allocation section of the appropriation
20 bill for the State Board of Education for each year.

21 F. 1. In the event that ad valorem taxes of a school district
22 are determined to be uncollectible because of bankruptcy, clerical
23 error, or a successful tax protest, and the amount of such taxes
24 deemed uncollectible exceeds Fifty Thousand Dollars (\$50,000.00) or

1 an amount greater than twenty-five percent (25%) of ad valorem taxes
2 per tax year, or the valuation of a district is lowered by order of
3 the State Board of Equalization, the school district's State Aid,
4 for the school year that such ad valorem taxes are calculated in the
5 State Aid Formula, shall be determined by subtracting the net
6 assessed valuation of the property upon which taxes were deemed
7 uncollectible from the assessed valuation of the school district and
8 the state. Upon request of the local board of education, it shall
9 be the duty of the county assessor to certify to the Director of
10 Finance of the State Department of Education the net assessed
11 valuation of the property upon which taxes were determined
12 uncollectible.

13 2. In the event that the amount of funds a school district
14 receives for reimbursement from the Ad Valorem Reimbursement Fund is
15 less than the amount of funds claimed for reimbursement by the
16 school district due to insufficiency of funds as provided in Section
17 193 of Title 62 of the Oklahoma Statutes, then the school district's
18 assessed valuation for the school year that such ad valorem
19 reimbursement is calculated in the State Aid Formula shall be
20 adjusted accordingly.

21 G. 1. Notwithstanding the provisions of Section 18-112.2 of
22 this title, a school district shall have its State Aid reduced by an
23 amount equal to the amount of carryover in the general fund of the
24

1 district as of June 30 of the preceding fiscal year, that is in
2 excess of the following standards for two (2) consecutive years:

3	Total Amount of	Amount of
4	General Fund Collections,	General Fund
5	Excluding Previous Year	Balance
6	Cash Surplus as of June 30	Allowable
7	Less than \$1,000,000	48%
8	\$1,000,000 - \$2,999,999	42%
9	\$3,000,000 - \$3,999,999	36%
10	\$4,000,000 - \$4,999,999	30%
11	\$5,000,000 - \$5,999,999	24%
12	\$6,000,000 - \$7,999,999	22%
13	\$8,000,000 - \$9,999,999	19%
14	\$10,000,000 or more	17%

15 2. By February 1 the State Department of Education shall send
16 by certified mail, with return receipt requested, to each school
17 district superintendent, auditor, and regional accreditation officer
18 a notice of and calculation sheet reflecting the general fund
19 balance penalty to be assessed against that school district.
20 Calculation of the general fund balance penalty shall not include
21 federal revenue. Within thirty (30) days of receipt of this written
22 notice the school district shall submit to the Department a written
23 reply either accepting or protesting the penalty to be assessed
24 against the district. If protesting, the school district shall

1 submit with its reply the reasons for rejecting the calculations and
2 documentation supporting those reasons. The Department shall review
3 all school district penalty protest documentation and notify each
4 district by March 15 of its finding and the final penalty to be
5 assessed to each district. General fund balance penalties shall be
6 assessed to all school districts by April 1.

7 3. Any school district which receives proceeds from a tax
8 settlement or a Federal Emergency Management Agency settlement
9 during the last two (2) months of the preceding fiscal year shall be
10 exempt from the penalties assessed in this subsection, if the
11 penalty would occur solely as a result of receiving funds from the
12 tax settlement.

13 4. Any school district which receives an increase in State Aid
14 because of a change in Foundation and/or Salary Incentive Aid
15 factors during the last two (2) months of the preceding fiscal year
16 shall be exempt from the penalties assessed in this subsection, if
17 the penalty would occur solely as a result of receiving funds from
18 the increase in State Aid.

19 5. If a school district does not receive Foundation and/or
20 Salary Incentive Aid during the preceding fiscal year, the State
21 Board of Education may waive the penalty assessed in this subsection
22 if the penalty would result in a loss of more than forty percent
23 (40%) of the remaining State Aid to be allocated to the school
24 district between April 1 and the remainder of the school year and if

1 the Board determines the penalty will cause the school district not
2 to meet remaining financial obligations.

3 6. Any school district which receives gross production revenue
4 apportionment during the 2002-2003 school year or in any subsequent
5 school year that is greater than the gross production revenue
6 apportionment of the preceding school year shall be exempt from the
7 penalty assessed in this subsection, if the penalty would occur
8 solely as a result of the gross production revenue apportionment, as
9 determined by the State Board of Education.

10 7. Beginning July 1, 2003, school districts that participate in
11 consolidation or annexation pursuant to the provisions of the
12 Oklahoma School Consolidation and Annexation Act shall be exempt
13 from the penalty assessed in this subsection for the school year in
14 which the consolidation or annexation occurs and for the next three
15 (3) fiscal years.

16 8. Any school district which receives proceeds from a sales tax
17 levied by a municipality pursuant to Section 22-159 of Title 11 of
18 the Oklahoma Statutes or proceeds from a sales tax levied by a
19 county pursuant to Section 1370 of Title 68 of the Oklahoma Statutes
20 during the 2003-2004 school year or the 2004-2005 school year shall
21 be exempt from the penalties assessed in this subsection, if the
22 penalty would occur solely as a result of receiving funds from the
23 sales tax levy.

24

1 9. Any school district which has an amount of carryover in the
2 general fund of the district in excess of the limits established in
3 paragraph 1 of this subsection during the fiscal years beginning
4 July 1, 2020, July 1, 2021, July 1, 2022, ~~and~~ July 1, 2023, and July
5 1, 2024, shall not be assessed a general fund balance penalty as
6 provided for in this subsection.

7 10. For purposes of calculating the general fund balance
8 penalty, the terms "carryover" and "general fund balance" shall not
9 include federal revenue.

10 H. In order to provide startup funds for the implementation of
11 early childhood programs, State Aid may be advanced to school
12 districts that initially start early childhood instruction at a
13 school site. School districts that desire such advanced funding
14 shall make application to the State Department of Education no later
15 than September 15 of each year and advanced funding shall be awarded
16 to the approved districts no later than October 30. The advanced
17 funding shall not exceed the per pupil amount of State Aid as
18 calculated in subsection D of this section per anticipated Head
19 Start eligible student. The total amount of advanced funding shall
20 be proportionately reduced from the monthly payments of the
21 district's State Aid payments during the last six (6) months of the
22 same fiscal year.

23 I. 1. Beginning July 1, 1996, the Oklahoma Tax Commission,
24 notwithstanding any provision of law to the contrary, shall report

1 monthly to the State Department of Education the monthly
2 apportionment of the following information:

- 3 a. the assessed valuation of property,
- 4 b. motor vehicle collections,
- 5 c. R.E.A. tax collected, and
- 6 d. gross productions tax collected.

7 2. Beginning July 1, 1997, the State Auditor and Inspector's
8 Office, notwithstanding any provision of law to the contrary, shall
9 report monthly to the State Department of Education the monthly
10 apportionment of the proceeds of the county levy.

11 3. Beginning July 1, 1996, the Commissioners of the Land
12 Office, notwithstanding any provision of law to the contrary, shall
13 report monthly to the State Department of Education the monthly
14 apportionment of state apportionment.

15 4. Beginning July 1, 1997, the county treasurers' offices,
16 notwithstanding any provision of law to the contrary, shall report
17 monthly to the State Department of Education the ad valorem tax
18 protest amounts for each county.

19 5. The information reported by the Tax Commission, the State
20 Auditor and Inspector's Office, the county treasurers' offices, and
21 the Commissioners of the Land Office, pursuant to this subsection
22 shall be reported by a school district on forms developed by the
23 State Department of Education.

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

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

5
6 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
7 03/06/2025 - DO PASS, As Amended and Coauthored.

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