

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1733

By: Moore

4  
5  
6 AS INTRODUCED

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

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

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

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

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

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

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

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

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

- 20 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
21 one-hundredths percent (10.42%),
- 22 b. for FY 2006 through FY 2020, ten and forty-six one-  
23 hundredths percent (10.46%),
- 24 c. for FY 2021:

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

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

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

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

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

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

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

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

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%) shall be placed to the  
5                   credit of the Oklahoma Tourism Capital  
6                   Improvement Revolving Fund, but in no event shall  
7                   such apportionment exceed Nine Million Dollars  
8                   (\$9,000,000.00) in any fiscal year, and

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

15                   b. any amounts which exceed the limitations of  
16                   subparagraph a of this paragraph shall be placed to  
17                   the credit of the General Revenue Fund; and

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

3 B. Provided, for the fiscal year beginning July 1, 2007, and  
4 every fiscal year thereafter, an amount of revenue shall be  
5 apportioned to each municipality or county which levies a sales tax  
6 subject to the provisions of Section 1357.10 of this title and  
7 subsection F of Section 2701 of this title equal to the amount of  
8 sales tax revenue of such municipality or county exempted by the  
9 provisions of Section 1357.10 of this title and subsection F of  
10 Section 2701 of this title. The Oklahoma Tax Commission shall  
11 promulgate and adopt rules necessary to implement the provisions of  
12 this subsection.

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

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

17 a. Nine Million Six Hundred Thousand Dollars  
18 (\$9,600,000.00) to the credit of the State Highway  
19 Construction and Maintenance Fund created in Section  
20 1501 of Title 69 of the Oklahoma 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        2. For the month ending September 30, 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        3. For the month ending October 31, 2019:

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

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

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

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

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1           b. Two Million Dollars (\$2,000,000.00) to the credit of  
2           the Oklahoma Railroad Maintenance Revolving Fund  
3           created in Section 309 of Title 66 of the Oklahoma  
4           Statutes; and

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

6           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
7           of the State Highway Construction and Maintenance Fund  
8           created in Section 1501 of Title 69 of the Oklahoma  
9           Statutes, and

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

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

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

19       SECTION 3. 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.

23  
24       60-1-12201       JL       01/15/25