

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 2797

By: Stinson

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5  
6 AS INTRODUCED

7 An Act relating to medical marijuana; creating the  
8 Medical Marijuana Law Local Government Enforcement  
9 Assistance Revolving Fund; providing for  
10 administration of fund by the Oklahoma Medical  
11 Marijuana Authority; providing for apportionment of  
12 sales tax revenue; prescribing procedures for  
13 expenditures; amending 68 O.S. 2021, Section 1353,  
14 as amended by Section 3, Chapter 412, O.S.L. 2022 (68  
15 O.S. Supp. 2022, Section 1353), which relates to the  
16 apportionment of sales tax revenue; providing for  
17 apportionment to the Medical Marijuana Law Local  
18 Government Enforcement Assistance Revolving Fund;  
19 providing for certain sequence of apportionment;  
20 providing for codification; providing an effective  
21 date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 427.3b of Title 63, unless there  
is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund  
for the Oklahoma Medical Marijuana Authority to be designated the

1 "Medical Marijuana Law Local Government Enforcement Assistance  
2 Revolving Fund". The fund shall be a continuing fund, not subject  
3 to fiscal year limitations, and shall consist of all monies received  
4 by the Oklahoma Medical Marijuana Authority from sales tax revenue  
5 apportioned to the Fund pursuant to Section 2 of this act. All  
6 monies accruing to the credit of said fund are hereby appropriated  
7 and may be budgeted and expended by the Oklahoma Medical Marijuana  
8 Authority for the purpose of assisting county law enforcement  
9 agencies with the investigation of possible criminal or unauthorized  
10 activity in connection with medical marijuana cultivation, sale,  
11 distribution and related activity. Expenditures from said fund  
12 shall be made upon warrants issued by the State Treasurer against  
13 claims filed as prescribed by law with the Director of the Office of  
14 Management and Enterprise Services for approval and payment.

15 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1353, as  
16 amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022,  
17 Section 1353), is amended to read as follows:

18 Section 1353. A. It is hereby declared to be the purpose of  
19 the Oklahoma Sales Tax Code to provide funds for the financing of  
20 the program provided for by the Oklahoma Social Security Act and to  
21 provide revenues for the support of the functions of the state  
22 government of Oklahoma, and for this purpose it is hereby expressly  
23 provided that, revenues derived pursuant to the provisions of the  
24 Oklahoma Sales Tax Code, subject to the apportionment requirements

1 for the Oklahoma Tax Commission and Office of Management and  
2 Enterprise Services Joint Computer Enhancement Fund provided by  
3 Section 265 of this title, shall be apportioned as follows:

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

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

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

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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 in no event shall such  
14 apportionment exceed Five Million Dollars  
15 (\$5,000,000.00) in any fiscal year,

16 (2) forty-four percent (44%) shall be placed to the  
17 credit of the Oklahoma Tourism Capital  
18 Improvement Revolving Fund, but in no event shall  
19 such apportionment exceed Nine Million Dollars  
20 (\$9,000,000.00) in any fiscal year, 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 2023, and each subsequent fiscal year,  
2 before any other apportionment otherwise required by this section is  
3 made to the General Revenue Fund, there shall be apportioned to the  
4 State Public Common School Building Equalization Fund an amount, if  
5 any, as required pursuant to Section 3-104 of Title 70 of the  
6 Oklahoma Statutes, not to exceed the state sales tax generated by  
7 medical marijuana sales in the preceding fiscal year as reported by  
8 the Oklahoma Tax Commission.

9 E. For the fiscal year ending June 30, 2024, and for each  
10 subsequent fiscal year, after the apportionment required by  
11 subsection D of this section, but before any other apportionment  
12 required by this section is made to the General Revenue Fund, there  
13 shall be apportioned to the Medical Marijuana Law Local Government  
14 Enforcement Assistance Revolving Fund, the sum of Ten Million  
15 Dollars (\$10,000,000.00) to be used in the manner provided by  
16 Section 1 of this act.

17 SECTION 3. This act shall become effective July 1, 2023.

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

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