

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1818

By: Murdock

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5
6 AS INTRODUCED

7 An Act relating to apportionment; amending 68 O.S.
8 2021, Section 1353, which relates to apportionment of
9 sales tax revenues; removing certain apportionment;
10 providing apportionment to the Sheriff's Service Fee
11 Account of the counties; providing an effective date;
12 and declaring an emergency.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, is
15 amended to read as follows:

16 Section 1353. A. It is hereby declared to be the purpose of
17 the Oklahoma Sales Tax Code to provide funds for the financing of
18 the program provided for by the Oklahoma Social Security Act and to
19 provide revenues for the support of the functions of the state
20 government of Oklahoma, and for this purpose it is hereby expressly
21 provided that revenues derived pursuant to the provisions of the
22 Oklahoma Sales Tax Code, subject to the apportionment requirements
23 for the Oklahoma Tax Commission and Office of Management and
24 Enterprise Services Joint Computer Enhancement Fund provided by
25 Section 265 of this title, shall be apportioned as follows:

1 1. Except as provided in subsections ~~C and D~~ C, D, and E of
2 this section, the following amounts shall be paid to the State
3 Treasurer to be placed to the credit of the General Revenue Fund to
4 be paid out pursuant to 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	83.36%
FY 2028 and each fiscal year thereafter	83.61%;

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

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

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

20 c. for FY 2021:

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

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

8 (1) thirty-six percent (36%) shall be placed to the
9 credit of the Oklahoma Tourism Promotion
10 Revolving Fund, but in no event shall such
11 apportionment exceed Five Million Dollars
12 (\$5,000,000.00) in any fiscal year, and

13 (2) sixty-four percent (64%) shall be placed to the
14 credit of the Oklahoma Tourism Capital
15 Improvement Revolving Fund, but in no event shall
16 such apportionment exceed Nine Million Dollars
17 (\$9,000,000.00) in any fiscal year, and

18 b. any amounts which exceed the limitations of
19 subparagraph a of this paragraph shall be placed to
20 the credit of the General Revenue Fund; and

21 5. For the fiscal year beginning July 1, 2015, and for each
22 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
23 placed to the credit of the Oklahoma Historical Society Capital
24 Improvement and Operations Revolving Fund, but in no event shall

1 such apportionment exceed the total amount apportioned pursuant to
2 this paragraph for the fiscal year ending on June 30, 2015. Any
3 amounts which exceed the limitations of this paragraph shall be
4 placed to the credit of the General Revenue Fund.

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

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

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

19 a. Nine Million Six Hundred Thousand Dollars

20 (\$9,600,000.00) to the credit of the State Highway
21 Construction and Maintenance Fund created in Section
22 1501 of Title 69 of the Oklahoma 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 2. For the month ending September 30, 2019:

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

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

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

13 a. Twenty Million Dollars (\$20,000,000.00) to the credit
14 of the State Highway Construction and Maintenance Fund
15 created in Section 1501 of Title 69 of the Oklahoma
16 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 4. For the month ending November 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; and

7 5. For the month ending December 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 ~~D. For fiscal year 2023, and each subsequent fiscal year,~~
17 ~~before any other apportionment otherwise required by this section is~~
18 ~~made to the General Revenue Fund, there shall be apportioned to the~~
19 ~~State Public Common School Building Equalization Fund an amount, if~~
20 ~~any, as required pursuant to Section 3-104 of Title 70 of the~~
21 ~~Oklahoma Statutes, not to exceed the state sales tax generated by~~
22 ~~medical marijuana sales in the preceding fiscal year as reported by~~
23 ~~the Oklahoma Tax Commission.~~

1 For the month beginning July 1, 2022, and each subsequent month,
2 before any other apportionment otherwise required by this section is
3 made to the General Revenue Fund, there shall be apportioned monthly
4 to the Sheriff's Service Fee Account, in an equal amount for all
5 counties in this state, an amount equal to thirty-two and fifteen
6 one-hundredths percent (32.15%) of the revenue derived in the
7 preceding month from the tax on retail medical marijuana sales
8 pursuant to Section 426 of Title 63 of the Oklahoma Statutes.

9 SECTION 2. This act shall become effective July 1, 2022.

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

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