

FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB3083 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Kyle Hilbert

Reading Clerk

1 STATE OF OKLAHOMA

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

3 FLOOR SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 3083

By: Hilbert of the House

and

6 Montgomery of the Senate

7
8
9 FLOOR SUBSTITUTE

10 An Act relating to revenue and taxation; amending 63
11 O.S. 2021, Section 426, which relates to taxes on
12 medical marijuana retail sales; modifying
13 apportionment of tax proceeds; amending 68 O.S. 2021,
14 Section 1353, which relates to sales tax revenue;
15 directing apportionment of certain sales tax
16 revenues; setting maximum apportionment amount;
17 requiring surplus amounts be remitted to General
18 Revenue Fund; providing an effective date; and
19 declaring an emergency.

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

21 SECTION 1. AMENDATORY 63 O.S. 2021, Section 426, is
22 amended to read as follows:

23 Section 426. A. The tax on retail medical marijuana sales will
24 be established at seven percent (7%) of the gross amount received by
the seller.

B. This tax will be collected at the point of sale. Except as
provided for in subsection ~~D~~ C of this section, tax proceeds ~~will be~~

1 ~~applied primarily to finance the regulatory office shall be~~
2 ~~appropriated in amounts as authorized by the Oklahoma Legislature.~~

3 C. ~~Except as provided for in subsection D, if~~ For the fiscal
4 year beginning July 1, 2022, and each subsequent fiscal year,
5 proceeds from the levy authorized by subsection A of this section
6 ~~exceed the budgeted amount for running the regulatory office, any~~
7 ~~surplus shall be apportioned with seventy-five percent (75%) going~~
8 ~~to the General Revenue Fund and may only be expended for common~~
9 ~~education including~~ as follows:

10 1. Forty and one-half percent (40.5%) of the total proceeds of
11 the levy to operating the Oklahoma Medical Marijuana Authority, but
12 in no event shall the total amount apportioned in any fiscal year
13 pursuant to this paragraph exceed Twenty-six Million Eight Hundred
14 Thousand Dollars (\$26,800,000.00);

15 2. Forty-four and six hundred twenty-five thousandths percent
16 (44.625%) of the total proceeds of the levy to the State Public
17 Common School Building Equalization Fund for the purpose of funding
18 redbud school grants pursuant to Section 3-104 of Title 70 of the
19 Oklahoma Statutes. ~~Twenty-five percent (25%) shall be apportioned,~~
20 but in no event shall the total amount apportioned in any fiscal
21 year pursuant to this paragraph exceed the amount of redbud school
22 grant funds awarded pursuant to subsection B of Section 3-104 of
23 Title 70 of the Oklahoma Statutes; and

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1 3. Fourteen and eight hundred seventy-five thousandths percent
2 (14.875%) of the total proceeds of the levy to the Oklahoma State
3 Department of Mental Health and Substance Abuse Services and
4 earmarked for drug and alcohol rehabilitation, but in no event shall
5 the total amount apportioned in any fiscal year pursuant to this
6 paragraph exceed Ten Million Dollars (\$10,000,000.00).

7 ~~D. For fiscal year 2022, proceeds from the levy authorized by~~
8 ~~subsection A of this section shall be apportioned as follows:~~

9 ~~1. The first Sixty-five Million Dollars (\$65,000,000.00) shall~~
10 ~~be apportioned as follows:~~

11 ~~a. fifty-nine and twenty-three hundredths percent~~
12 ~~(59.23%) to the State Public Common School Building~~
13 ~~Equalization Fund,~~

14 ~~b. thirty-four and sixty-two hundredths percent (34.62%)~~
15 ~~to the Oklahoma Medical Marijuana Authority, a~~
16 ~~division within the Oklahoma State Department of~~
17 ~~Health, and~~

18 ~~c. six and fifteen hundredths percent (6.15%) to the~~
19 ~~Oklahoma State Department of Health and earmarked for~~
20 ~~drug and alcohol rehabilitation; and~~

21 ~~2. Any surplus collections shall be apportioned to the General~~
22 ~~Revenue Fund of the State Treasury.~~

23 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1353, is
24 amended to read as follows:

1 Section 1353. A. It is hereby declared to be the purpose of
2 the Oklahoma Sales Tax Code to provide funds for the financing of
3 the program provided for by the Oklahoma Social Security Act and to
4 provide revenues for the support of the functions of the state
5 government of Oklahoma, and for this purpose it is hereby expressly
6 provided that, revenues derived pursuant to the provisions of the
7 Oklahoma Sales Tax Code, subject to the apportionment requirements
8 for the Oklahoma Tax Commission and Office of Management and
9 Enterprise Services Joint Computer Enhancement Fund provided by
10 Section 265 of this title, shall be apportioned as follows:

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

15 Fiscal Year	Amount
16 FY 2003 and FY 2004	86.04%
17 FY 2005	85.83%
18 FY 2006	85.54%
19 FY 2007	85.04%
20 FY 2008 through FY 2022	83.61%
21 FY 2023 through FY 2027	83.36%
22 FY 2028 and each fiscal year thereafter	83.61%;

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

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

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

8 c. for FY 2021:

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

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

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

17 3. The following amounts shall be paid to the State Treasurer
18 to be placed to the credit of the Teachers' Retirement System
19 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%

1	FY 2008 through FY 2020	5.0%
2	FY 2021:	
3	a. for the month beginning July	
4	1, 2020, through the month	
5	ending August 31, 2020	5.0%
6	b. for the month beginning	
7	September 1, 2020, through	
8	the month ending June 30,	
9	2021	3.5%
10	FY 2022	5.0%
11	FY 2023 through FY 2027	5.25%
12	FY 2028 and each fiscal year thereafter	5.0%;
13	4. a. except as otherwise provided in subparagraph b of this	
14	paragraph, for the fiscal year beginning July 1, 2015,	
15	and for each fiscal year thereafter, eighty-seven one-	
16	hundredths percent (0.87%) shall be paid to the State	
17	Treasurer to be further apportioned as follows:	
18	(1) thirty-six percent (36%) shall be placed to the	
19	credit of the Oklahoma Tourism Promotion	
20	Revolving Fund, but in no event shall such	
21	apportionment exceed Five Million Dollars	
22	(\$5,000,000.00) in any fiscal year, and	
23	(2) sixty-four percent (64%) shall be placed to the	
24	credit of the Oklahoma Tourism Capital	

1 Improvement Revolving Fund, but in no event shall
2 such apportionment exceed Nine Million Dollars
3 (\$9,000,000.00) in any fiscal year, and

4 b. any amounts which exceed the limitations of
5 subparagraph a of this paragraph shall be placed to
6 the credit of the General Revenue Fund; and

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

15 B. Provided, for the fiscal year beginning July 1, 2007, and
16 every fiscal year thereafter, an amount of revenue shall be
17 apportioned to each municipality or county which levies a sales tax
18 subject to the provisions of Section 1357.10 of this title and
19 subsection F of Section 2701 of this title equal to the amount of
20 sales tax revenue of such municipality or county exempted by the
21 provisions of Section 1357.10 of this title and subsection F of
22 Section 2701 of this title. The Oklahoma Tax Commission shall
23 promulgate and adopt rules necessary to implement the provisions of
24 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~~ amounts, not to exceed the state sales tax
7 generated by medical marijuana sales in the preceding fiscal year as
8 reported by the Oklahoma Tax Commission as follows:

9 1. Forty and one-half percent (40.5%) of the total proceeds of
10 the levy to operating the Oklahoma Medical Marijuana Authority, but
11 in no event shall the total amount apportioned in any fiscal year
12 pursuant to this paragraph exceed Fifteen Million Two Hundred
13 Thousand Dollars (\$15,200,000.00);

14 2. Forty-four and six hundred twenty-five thousandths percent
15 (44.625%) of the total proceeds of the levy to the State Public
16 Common School Building Equalization Fund for the purpose of funding
17 redbud school grants pursuant to Section 3-104 of Title 70 of the
18 Oklahoma Statutes, but in no event shall the total amount
19 apportioned in any fiscal year pursuant to this paragraph exceed the
20 amount of redbud school grant funds awarded pursuant to subsection B
21 of Section 3-104 of Title 70 of the Oklahoma Statutes; and

22 3. Fourteen and eight hundred seventy-five thousandths percent
23 (14.875%) of the total proceeds of the levy to the Department of
24 Mental Health and Substance Abuse Services and earmarked for drug

1 and alcohol rehabilitation, but in no event shall the total amount
2 apportioned in any fiscal year pursuant to this paragraph exceed
3 Five Million Five Hundred Thousand Dollars (\$5,500,000.00).

4 Any surplus amounts shall be remitted to the General Revenue
5 Fund.

6 SECTION 3. This act shall become effective July 1, 2022.

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

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12 58-2-11160 EK 03/21/22

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