

OKLAHOMA STATE SENATE
CONFERENCE
COMMITTEE REPORT

May 25, 2023

Mr. President:

Mr. Speaker:

The Conference Committee, to which was referred

SB314

By: Coleman of the Senate and Moore of the House

Title: Sales tax apportionment; modifying apportionment limit to Tourism Promotion Revolving Fund. Effective date.

together with Engrossed House Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate accept all House Amendments.
2. By restoring the enacting clause.
3. By restoring the title as follows:

“An act relating to the Oklahoma Tourism and Recreation Department; amending 68 O.S. 2021, Sections 1353, as last amended by Section 3, Chapter 412, O.S.L. 2022, and 1403 (68 O.S. Supp. 2022, Section 1353), which relate to apportionment of revenues; modifying apportionment limit for certain fiscal years; amending 74 O.S. 2021, Section 2205, which relates to the report of activities for the Department; requiring certain report to contain an asset valuation and maximum apportionment recommendation; requires the Oklahoma Tourism and Recreation Commission to conduct a valuation of assets; providing for components of asset valuation; requiring recommendations to become effective unless rejected by law; providing for procedures upon veto by the Governor; requiring the Commission to provide annual maximum apportionment to the Oklahoma Tax Commission by certain date; clarifying statutory language; and providing an effective date.”

Respectfully submitted,

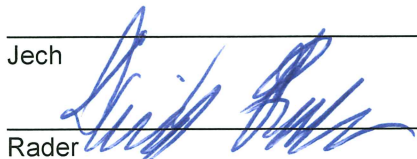
SENATE CONFEREES:



Coleman



Howard



Jech



Daniels

Rader

Stewart

Kirt

HOUSE CONFEREES:

General Conference Committee on Appropriations

Senate Action _____ Date _____ House Action _____ Date _____

SB314 CCR (A)
HOUSE CONFEREES

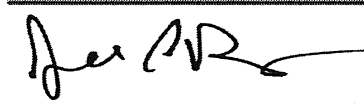
Baker, Rhonda



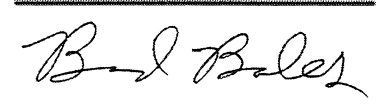
Bashore, Steve



Bennett, Forrest



Blancett, Meloyde



Boatman, Jeff



Boles, Brad



Echols, Jon



Fetgatter, Scott



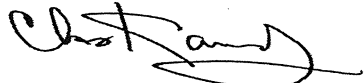
Ford, Ross



Goodwin, Regina



Hasenbeck, Toni



Hill, Brian



Kannady, Chris



Kendrix, Gerrid



Kerbs, Dell



Lawson, Mark



Lepak, Mark



Lowe, Dick



Luttrell, Ken



Martinez, Ryan



McBride, Mark



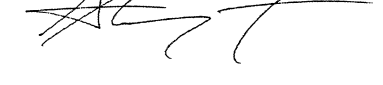
McEntire, Marcus



Miller, Nicole



Moore, Anthony



Munson, Cyndi



Newton, Carl



Nichols, Monroe



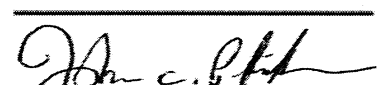
O'Donnell, Terry



Osburn, Mike



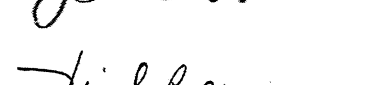
Pfeiffer, John



Provenzano, Melissa



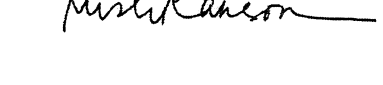
Ranson, Trish



Sterling, Danny



Strom, Judd



Vancuren, Mark



Wallace, Kevin



West, Tammy

Tammy West

1 ENGROSSED HOUSE AMENDMENT
TO

2 ENGROSSED SENATE BILL NO. 314

By: Coleman and Bergstrom of
the Senate

3
4 and
5 Moore of the House

6
7 [sales tax code - apportionment of revenues - limit
8 - effective date]

9
10
11 AUTHOR: Add the following House Coauthor: Fetgatter

12 AMENDMENT NO. 1. Strike the title, enacting clause, and entire bill
and insert:

13
14 "[sales tax code - apportionment of revenues - limit
15 - effective date]

16
17
18 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

19 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as
20 last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp.
21 2022, Section 1353), is amended to read as follows:

22 Section 1353. A. It is hereby declared to be the purpose of
23 the Oklahoma Sales Tax Code to provide funds for the financing of
24 the program provided for by the Oklahoma Social Security Act and to

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

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

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

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

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

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

3 c. for FY 2021:

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

7 (2) for the month beginning September 1, 2020,
8 through the month ending June 30, 2021, eleven
9 and ninety-six one-hundredths percent (11.96%),
10 and

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

13 3. The following amounts shall be paid to the State Treasurer
14 to be placed to the credit of the Teachers' Retirement System
15 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:	

1	a.	for the month beginning July	
2		1, 2020, through the month	
3		ending August 31, 2020	5.0%
4	b.	for the month beginning	
5		September 1, 2020, through	
6		the month ending June 30,	
7		2021	3.5%
8	FY 2022		5.0%
9	FY 2023 through FY 2027		5.25%
10	FY 2028 and each fiscal year thereafter		5.0%;

4. a. except as otherwise provided in subparagraph b of this paragraph, for the fiscal year beginning July 1, 2022, and for each fiscal year thereafter, eighty-seven one-hundredths percent (0.87%) shall be paid to the State Treasurer to be further apportioned as follows:

- (1) twenty-four percent (24%) shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund, but in no event shall such apportionment exceed Five Million Dollars (\$5,000,000.00) in any fiscal year for fiscal years 2016 through 2024, Six Million Dollars (\$6,000,000.00) for fiscal year 2025, Six Million Five Hundred Thousand Dollars (\$6,500,000.00) for fiscal year 2026, and Seven Million Five Hundred

1 Thousand Dollars (\$7,500,000.00) for fiscal year
2 2027 and subsequent fiscal years,

3 (2) forty-four percent (44%) shall be placed to the
4 credit of the Oklahoma Tourism Capital
5 Improvement Revolving Fund, but in no event shall
6 such apportionment exceed Nine Million Dollars
7 (\$9,000,000.00) ~~in any~~ for the fiscal year ending
8 June 30, 2023. For the fiscal year beginning
9 July 1, 2023, and each subsequent fiscal year
10 thereafter, the maximum amount of such
11 apportionment shall not exceed the amount set
12 pursuant to subsection B of Section 2205 of Title
13 74 of the Oklahoma Statutes, and

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

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

23 5. For the fiscal year beginning July 1, 2015, and for each
24 fiscal year thereafter, six one-hundredths percent (0.06%) shall be

1 placed to the credit of the Oklahoma Historical Society Capital
2 Improvement and Operations Revolving Fund, but in no event shall
3 such apportionment exceed the total amount apportioned pursuant to
4 this paragraph for the fiscal year ending on June 30, 2015. Any
5 amounts which exceed the limitations of this paragraph shall be
6 placed to the credit of the General Revenue Fund.

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

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

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

21 a. Nine Million Six Hundred Thousand Dollars

22 (\$9,600,000.00) to the credit of the State Highway

23 Construction and Maintenance Fund created in Section

24 1501 of Title 69 of the Oklahoma Statutes, and

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;

5 2. For the month ending September 30, 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 3. For the month ending October 31, 2019:

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

19 b. Two Million Dollars (\$2,000,000.00) to the credit of
20 the Oklahoma Railroad Maintenance Revolving Fund
21 created in Section 309 of Title 66 of the Oklahoma
22 Statutes;

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

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

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

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

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

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

18 D. For fiscal year 2023, and each subsequent fiscal year,
19 before any other apportionment otherwise required by this section is
20 made to the General Revenue Fund, there shall be apportioned to the
21 State Public Common School Building Equalization Fund an amount, if
22 any, as required pursuant to Section 3-104 of Title 70 of the
23 Oklahoma Statutes, not to exceed the state sales tax generated by
24

1 medical marijuana sales in the preceding fiscal year as reported by
2 the Oklahoma Tax Commission.

3 SECTION 2. AMENDATORY 68 O.S. 2021, Section 1403, is
4 amended to read as follows:

5 Section 1403. A. It is hereby declared to be the purpose of
6 Section 1401 et seq. of this title to provide for the support of the
7 functions of the state and local government of Oklahoma; and for
8 this purpose and to this end, it is hereby expressly provided that
9 the revenues derived hereunder, subject to the apportionment
10 provided in subsection B of this section and to the apportionment
11 requirements for the Oklahoma Tax Commission and Office of
12 Management and Enterprise Services Joint Computer Enhancement Fund
13 provided by Section 265 of this title, are hereby apportioned as
14 follows:

15 1. The following amounts shall be paid by the Tax Commission to
16 the State Treasurer and placed to the credit of the General Revenue
17 Fund to be paid out pursuant to direct appropriation by the
18 Legislature:

19	Fiscal Year	Amount
20	FY 2004	85.35%
21	FY 2005	85.14%
22	FY 2006	85.54%
23	FY 2007	85.04%
24	FY 2008 through FY 2022	83.61%

1 FY 2023 through FY 2027 83.36%
2 FY 2028 and each fiscal year thereafter 83.61%;

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

- 6 a. for FY 2020, ten and forty-six one-hundredths percent
7 (10.46%),
- 8 b. 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 and
- 16 c. for FY 2022 and each fiscal year thereafter, ten and
17 forty-six one-hundredths percent (10.46%);

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

21 Fiscal Year	Amount
22 FY 2003 and FY 2004	3.54%
23 FY 2005	3.75%
24 FY 2006	4.0%

1	FY 2007	4.5%
2	FY 2008 through FY 2020	5.0%
3	FY 2021:	
4	a. for the month beginning July	
5	1, 2020, through the month	
6	ending August 31, 2020	5.0%
7	b. for the month beginning	
8	September 1, 2020, through	
9	the month ending June 30,	
10	2021	3.5%
11	FY 2022	5.0%
12	FY 2023 through FY 2027	5.25%
13	FY 2028 and each fiscal year thereafter	5.0%;
14	4. a. except as otherwise provided in subparagraph b of this	
15	paragraph, for the fiscal year beginning July 1, 2015,	
16	and for each fiscal year thereafter, eighty-seven one-	
17	hundredths percent (0.87%) shall be paid to the State	
18	Treasurer to be further apportioned as follows:	
19	(1) thirty-six percent (36%) shall be placed to the	
20	credit of the Oklahoma Tourism Promotion	
21	Revolving Fund, but in no event shall such	
22	apportionment exceed the total amount apportioned	
23	pursuant to this division for the fiscal year	
24	ending on June 30, 2015, and	

1 (2) sixty-four percent (64%) shall be placed to the
2 credit of the Oklahoma Tourism Capital
3 Improvement Revolving Fund, but in no event for
4 the fiscal year ending June 30, 2023, shall such
5 apportionment exceed the total amount apportioned
6 pursuant to this division for the fiscal year
7 ending on June 30, 2015. For the fiscal year
8 beginning July 1, 2023, and each subsequent
9 fiscal year thereafter, the maximum amount of
10 such apportionment shall not exceed the amount
11 set pursuant to subsection B of Section 2205 of
12 Title 74 of the Oklahoma Statutes, and

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

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

1 B. Prior to the apportionments otherwise provided in this
2 section, there shall be apportioned to the Education Reform
3 Revolving Fund of the State Department of Education the following
4 amounts in the following state fiscal years:

5 FY 2019 \$19,600,000.00; and

6 FY 2020 and each year thereafter \$20,500,000.00.

7 SECTION 3. AMENDATORY 74 O.S. 2021, Section 2205, is
8 amended to read as follows:

9 Section 2205. A. The Commission shall prepare and submit to
10 the Governor and to the Legislature on the first day of each
11 legislative session a report of the activities of the Department,
12 together with all information and data in the possession of the
13 Department as the Commission shall deem of value to the Governor,
14 the Legislature and the people of ~~the State of Oklahoma~~ this state.

15 Each report may contain recommendations for legislation as the
16 Commission may deem necessary to give full effect to all the
17 provisions of the Oklahoma Tourism, Parks and Recreation Enhancement
18 Act. Each report shall also contain the most recent asset valuation
19 and recommended maximum apportionment required pursuant to
20 subsection B of this section.

21 B. Every third calendar year, the Commission shall conduct a
22 valuation of the assets under the custody or control of the
23 Commission.

1 1. The valuation shall be performed by an independent third
2 party and shall be completed by the second Tuesday of September.

3 2. The most recent asset valuation shall be included in the
4 submissions required pursuant to Section 34.36 of Title 62 of the
5 Oklahoma Statutes.

6 3. The asset valuation shall include, but not be limited to,
7 the most recently assessed value of the asset, the recommended
8 annual preventative maintenance costs, estimated replacement costs,
9 recommended replacement date, and any current outstanding capital
10 projects and deferred maintenance.

11 4. The asset valuation shall also include the recommended
12 amount of annual funding to support the assets and the recommended
13 annual maximum apportionments to the Oklahoma Tourism Capital
14 Improvement Revolving Fund pursuant to Sections 1353 and 1403 of
15 Title 68 of the Oklahoma Statutes.

16 C. 1. The annual maximum apportionments recommended pursuant
17 to subsection B of this section shall become effective the following
18 fiscal year unless such maximum apportionment is rejected or amended
19 by law passed by a majority of each house of the Legislature.

20 2. If the Governor vetoes such a law, the procedure shall be
21 the same as for the veto of any other bill or joint resolution.

22 3. The Commission shall provide to the Oklahoma Tax Commission
23 the annual maximum apportionments determined pursuant to this
24 section by July 1 of the applicable fiscal year.

1 SECTION 4. This act shall become effective November 1, 2023."

2 Passed the House of Representatives the 20th day of April, 2023.

3
4
5 Presiding Officer of the House of
6 Representatives

7 Passed the Senate the ____ day of _____, 2023.

8
9
10 Presiding Officer of the Senate

1 ENGROSSED SENATE
2 BILL NO. 314

By: Coleman and Bergstrom of
the Senate

3 and

4 Moore of the House

5
6
7 [sales tax code - apportionment of revenues - limit
8 - effective date]
9

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

11 SECTION 5. AMENDATORY 68 O.S. 2021, Section 1353, as
12 last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp.
13 2022, Section 1353), is amended to read as follows:

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

1 1. Except as provided in subsections C and D of this section,
2 the following amounts shall be paid to the State Treasurer to be
3 placed to the credit of the General Revenue Fund to be paid out
4 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%;

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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
24

(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, 2022,
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) twenty-four percent (24%) 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 for fiscal
13 years 2016 through 2024, Six Million Dollars
14 (\$6,000,000.00) for fiscal year 2025, Six Million
15 Five Hundred Thousand Dollars (\$6,500,000.00) for
16 fiscal year 2026, and Seven Million Five Hundred
17 Thousand Dollars (\$7,500,000.00) for fiscal year
18 2027 and subsequent fiscal years,

19 (2) forty-four percent (44%) shall be placed to the
20 credit of the Oklahoma Tourism Capital
21 Improvement Revolving Fund, but in no event shall
22 such apportionment exceed Nine Million Dollars
23 (\$9,000,000.00) in any fiscal year, and
24

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

7 b. any amounts which exceed the limitations of
8 subparagraph a of this paragraph shall be placed to
9 the credit of the General Revenue Fund; and

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

18 B. Provided, for the fiscal year beginning July 1, 2007, and
19 every fiscal year thereafter, an amount of revenue shall be
20 apportioned to each municipality or county which levies a sales tax
21 subject to the provisions of Section 1357.10 of this title and
22 subsection F of Section 2701 of this title equal to the amount of
23 sales tax revenue of such municipality or county exempted by the
24 provisions of Section 1357.10 of this title and subsection F of

1 Section 2701 of this title. The Oklahoma Tax Commission shall
2 promulgate and adopt rules necessary to implement the provisions of
3 this subsection.

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

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

8 a. Nine Million Six Hundred Thousand Dollars
9 (\$9,600,000.00) to the credit of the State Highway
10 Construction and Maintenance Fund created in Section
11 1501 of Title 69 of the Oklahoma 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 2. For the month ending September 30, 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 3. For the month ending October 31, 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 4. For the month ending November 30, 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; and

19 5. For the month ending December 31, 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

