

1 STATE OF OKLAHOMA

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

3 SENATE BILL 314

By: Coleman

4
5 AS INTRODUCED

6 An Act relating to sales tax code; amending 68 O.S.
7 2021, Section 1353, as last amended by Section 3,
8 Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section
9 1353), which relates to apportionment of revenues;
10 modifying limit on certain apportionment for certain
11 fiscal years; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1353, as
14 last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp.
15 2022, Section 1353), is 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 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%;

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, 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

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 D. For fiscal year 2023, and each subsequent fiscal year,
6 before any other apportionment otherwise required by this section is
7 made to the General Revenue Fund, there shall be apportioned to the
8 State Public Common School Building Equalization Fund an amount, if
9 any, as required pursuant to Section 3-104 of Title 70 of the
10 Oklahoma Statutes, not to exceed the state sales tax generated by
11 medical marijuana sales in the preceding fiscal year as reported by
12 the Oklahoma Tax Commission.

13 SECTION 2. This act shall become effective November 1, 2023.

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