

APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION

AS OF JULY 1, 2011, FOR FISCAL YEAR 2012 (DECIMAL AND WHOLE FIGURES INDICATE %)

Prepared by Management Services Division, Oklahoma Tax Commission

OKLA. STATUTES 2011			See NOTES	General Revenue Fund	State Transportation Fund	Returned To Counties For Highways	Teachers Retirement System	Returned To Cities And Towns	To School Districts	Education Reform Revolving Fund	Okla Tax Commission Fund	Interstate Oil Compact Fund	County Bridge & Road Improvement Fund	OTHER	DESCRIPTION	NOTES	
Title	Levying Section	Apportionment Section	SOURCE OF REVENUE														
3A	207	207		5				45						50	RETURNED TO COUNTIES	(1) First \$83,333.33 of each month's collections is apportioned to State Transportation Fund per 68 Sec. 500.7.	
68	6002	6005									100				OKLAHOMA AERONAUTICS REVOLVING FUND		
3	254, 254.1	256	22	3										97	OKLAHOMA AERONAUTICS REVOLVING FUND	(2) Percentage of tax remitted applicable to the Oklahoma Tax Commission.	
37	553	563		2/3 OF 97				1/3 OF 97			3						(3) An assessment of 1/10 of 1% is levied on gross revenues received at the wellhead. Of the assessment collected, \$2,000 per month is retained by the Tax Commission and deposited in the Oklahoma Tax Commission Revolving Fund per 52 Sec. 288.8(A), (B).
74	130.5(A)	130.5(D)													100	OKLAHOMA ALTERNATIVE FUELS CONVERSION FUND	
47	253	253		100													(4) Less \$3,000 per month apportioned to Oklahoma Aeronautics Revolving Fund per 3 Sec. 91 and 68 Sec. 500.6A.
37	163.3	163.6		100													
3A	421(A)	423(A)	21	100													
68	1218	1216	28	100													
3A	404, 421(B),(C)	423(B)		100													
68	302 thru 302-5,304	302-1 thru -5,303		100													
68	302 thru 302-5,304	302-1 thru -5,303												100	VARIOUS FUNDS	(5) Under 69 Sec. 1727, tax from fuel consumed on Turnpikes is to be deducted from amount apportioned to State Transportation Fund and paid to the Turnpike Authority as long as bonds issued after May 1, 1992 remain outstanding.	
68	1503,1509	1510		100													
68	265	265												100	JTWC/OIOSF COMPUTER ENHANCEMENT FUND		
68	214	214												100	TO COUNTIES FOR COUNTY CLERK FUND		
68	500.4,603	500.7	1 & 9		64.34		30.43						3.84	1.39	HIGH PRIORITY BRIDGE FUND	(6) 50% of additional penalties are apportioned to General Revenue, 25% in accordance with Section 1104 and 25% is retained by Motor License Agents.	
68	5101	5104	2	100													
47	6-117(D)	6-117(E)		100													
68	450.2	450.7												100	DRUG ABUSE EDUCATION REVOLVING FUND	(7) The first \$850,000 of collections designated for State Transportation is deposited into the Public Transit Revolving Fund, second \$850,000 designated for State Transportation is deposited into the Okla Tourism & Passenger Revolving Fund and the first \$250,000 from each month's collections is apportioned to State Transportation Fund. See Supp. 68 Sec. 500.6(A).	
18	437.25	437.25		100													
68	1803	1806		5					95								
52	288.8(A)	288.8(B)	3											100	ENERGY RESOURCES REVOLVING FUND	(8) 100% aircraft fuel tax is apportioned to Oklahoma Aeronautics Revolving Fund per 68 Sec. 500.6A.	
68	802	805		100													
68	5401	5404	2	100													
68	1625	1626		100													
68	1203, 1204	1208		100													
68	2202	2204												100	RAILROAD MAINTENANCE REVOLVING FUND		
68	500.4,603	500.6	4, 5, 7, 8, 9 & 23		63.75		30.125		1.875				2.625	1.625	HIGH PRIORITY BRIDGE FUND	(9) 4 1/2 % of fuel collections are set aside for apportionment to Indian Tribes per 68 Sec. 500.63 on a quarterly basis. Remainder apportioned in accordance with statutory formulas.	
68	1001	1004				7.14			7.14				4.28	25.72	COMMON EDUCATION TECHNOLOGY FUND	(10) The first \$1,000,000 of each fiscal year shall be deposited to the Corporation Commission Revolving Fund with 8% of the remainder being deposited into the Dept of Environmental Quality Revolving Fund with the balance deposited into the Oklahoma Petroleum Storage Fund per OS 17 Sec.354(C)(2) until the required maintenance level is reached. Then the balance remaining is deposited as follows: \$1,000,000 each fiscal year to Corporation Commission Storage Tank Regulation Revolving Fund with the remainder to the State Transportation Fund.	
68	1001	1004				7.14			7.14					25.72	HIGHER EDUCATION CAPITAL FUND		
68	263	263		12										88	OKLAHOMA STUDENT AID REVOLVING FUND		
68	2355	2352		77.5				5						16.5	OKLA TOURISM AND RECREATION DEPT REV FD		
68	2355	2352, 2902.3	24	85.66				5						8.34	OKLA CONSERVATION COMMISSION INFRASTRUCTURE COMMUNITY WATER INFRASTRUCTURE DEV REV FD		
29	3-310	3-310													1	AD VALOREM REIMBURSEMENT FUND	(11) First \$900,000 from \$1 of the Vehicle Registration Fee is apportioned to the Driver Education Fund per 47 Sec.1132.1(B).
68	59.1	59.1	20												5	AD VALOREM REIMBURSEMENT FUND	
63	1-557	1-558													100	VARIOUS FUNDS	(12) First \$400,000 apportioned to General Revenue Fund. 47 Sec. 1133D.
68	2368.1,thru 2368.7, & 2368.11	2368.1,thru 2368.7, & 2368.11															
70	2626	2627															
72	63.19(A)	63.19(C)															
74	5060.9(e)	5060.9(e)															
52	703(A)	703(B)											3		97	COMMISSION ON MARGINALLY PRODUCING WELLS FD	(14) Effective July 1, 2005, collections are apportioned as flat amounts of \$1,275,000 to Public Employees Safety Fund and \$637,500 each to the Workers Compensation Fraud Unit Fund and the State Vocational Technical Fund, paid as twelve monthly disbursements for each fund, with balance going to the Multiple Injury Trust Fund per SB 1X Sec. 294.
37	576	585		100													
47	6-101.6-114, 14-116	1104	6											2.59	COUNTY ROAD FUND	(15) A retention fee based on the tax rate is withheld from city/county sales and use taxes and apportioned to the Oklahoma Tax Commission Revolving Fund. 68 Sec. 2702.	
1105 et seq.	1104.1	1104.2	11, 12, 13, 17, 18, 19, & 27	29.84	0.31	7.24		3.10	36.2					0.83	TO COUNTIES FOR COUNTY GOVERNMENT		
68	2103,2104.3	2110												0.03	WILDLIFE CONSERVATION FUND		
68	5301	5305	2	100										1.24	OKLA LAW ENFORCEMENT RETIREMENT FUND		
85	173 & 174	173(G)	14											15	COUNTY IMPROVEMENT FOR ROAD & BRIDGE		
47	1135.6	1135.6													50	PUBLIC EMPLOYEES SAFETY FUND	(16) On July 1, any monies in the Unclassified Taxes Account in excess \$100,000 shall be transferred to General Revenue Fund per 62 Sec. 279.
40	418	418												25	WORKERS COMPENSATION FRAUD UNIT FUND		
68	113	113												25	STATE VOCATIONAL TECHNICAL FUND		
63	2220.3	2220.5	20												100	VARIOUS FUNDS	(17) \$4 of each fee charged for issuance or renewal of driver's license shall be deposited to the Trauma Care Assistance Revolving Fund per Supp.47 Sec. 6-101(I).
3A	205.6	205.6(B)	2	100											100	SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND	(18) Effective July 1, 2001, \$1 of the Vehicle Registration Fee was designated as replacement to the \$5 Vehicle Inspection Fee and apportioned 50% to the General Revenue Fund, 50% to the Law Enforcement Retirement Fund. The first \$500,000 is apportioned to Department of Public Safety Patrol Vehicle Revolving Fund per Supp. 47 Sec. 1132.4.
68	1101	1103		62.634							6.84			10.526	CORPORATION COMMISSION PLUGGING FUND		
68	1102	1103		82.6045							6.84			10.5555	CORPORATION COMMISSION PLUGGING FUND		
3A	205.6(E), 205.8	205.6(E), 205.8	2	100													
63	2843.2(B)	2843.2(L)													1	DEPT OF PUBLIC SAFETY OKLA TAX COMM FUND	
68	112	112												99	ORGAN DONOR REVOLVING FUND		
68	2857	2857(B)		50													
68	1354, 1370.9, 2355	1353, 1370.9, 2902.3	15, 26	83.61				5		10.46							
68	1364	1364(K)													0.31	TO COUNTIES FOR AD VALOREM DISTRIBUTION	(20) If, on any September 1st of any year, the total contributions to any one of the funds does not equal \$15,000 or more each year for the previous three consecutive calendar years, the fund shall be removed from the income tax form and all contributions of the removed fund shall be refunded to the contributors per 68 Sec. 2368.2.
68	1364	1364(L)		100											0.56	OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD	
47	1121, 1142	7.1									100				0.06	OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	
62	218	218															
68	723	723		100													
68	703,707.1,707.3	704,707.1,707.3			64.761		30.876						3.125	1.218	HIGH PRIORITY BRIDGE FUND	(21) For every permit for retail dealers issued or renewed on or after July 1, 2003 but prior to July 1, 2006, \$100 shall be deposited in the Community-based Substance Abuse Revolving Fund; after July 1, 2006, it increased to \$200 per Supp. 37 Sec. 163.7.	
68	705,707.2	706,707.2															
47	1136	1136															
68	346(C)	346(C)													100	VARIOUS FUNDS	(22) 100% of Manufacturing fee returned to the county per 3 Sec. 254.D.
17	354	354	9 & 10												92	OKLA PETROLEUM STORAGE LEAKAGE FUND	(23) 1/3 of 1% of the County Roads Funds goes to the Circuit Engineering District Revolving Fund effective July 1, 2006 per 74 Sec. 227.3. Effective July 1, 2007 this amount goes to Statewide Circuit Engineering District Rev Fund per SB 378.
63	2418	2418													8	DEPARTMENT OF ENVIRONMENTAL QUALITY REV FUND	(24) Effective July 1, 2010, \$215M to Rebuild Okla Access & Driver Safety Fund, \$2M to Okla Tourism & Passenger Fund, and \$3M to Public Transit Revolving Fund, apportioned through General Revenue and divided into equal monthly payments per 69 Sec. 1521.
68	402,402-1,402-2, 402-3	402-1,402-2, 402-3 & 404															
68	1013 & 1015.1	1016		100													
68	349, 426	352, 402-3, 429															
62	279	279		16	100												
68	1402	1403		15, 26	83.61			5		10.46							
27A	2-11-401.1	2-11-401.4	29								2.25						
63	2-503.1(A)	2-503.1(C)															
85	177	177(E)		100													
66.1	66.1	66.2															
66.2	66.2	66.2															

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