APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION

AS OF JULY 1, 2010, FOR FISCAL YEAR 2011 (DECIMAL AND WHOLE FIGURES INDICATE %)

Prepared by Management Services Division, Oklahoma Tax Commission

OKLA. STATUTES 2001 OR O.S. SUPPLEMENT 2010																
Title	Levying Section	Apportionment Section	SOURCE OF REVENUE	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	Returned to Counties for Bridge & Road Improv Fund	OTHER	DESCRIPTION
3A	207	207	ADMISSION TAX		5				45						50	RETURNED TO COUNTIES
68	6002	6005	AIRCRAFT EXCISE												100	OKLAHOMA AERONAUTICS REVOLVING FUND
3	254, 254.1	256	AIRCRAFT REGISTRATION FEES & LICENSE	22	3										97	OKLAHOMA AERONAUTICS REVOLVING FUND
37	553	563	ALCOHOLIC BEVERAGE TAX		2/3 OF 97				1/3 OF 97			3				
74	130.5(C)	130.5(D)	ALTERNATIVE FUELS SURCHARGE												100	OKLAHOMA ALTERNATIVE FUELS CONVERSION FUND
47	253	253	AMATEUR RADIO OPERATORS LICENSE		100											
37	163.3	163.6	BEVERAGE TAX & LICENSE	21	100											
3A	421(A)	423(A)	BINGO TAX		100											
68	1218	1216	BUSINESS ACTIVITY TAX	28	100											
3A	404, 421(B),(C)	423(B)	CHARITY GAMES TAX		100											
68	302 thru 302-5,304	302-1 thru -5,303	CIGARETTE LICENSE		100											
68	302 thru 302-5,304	302-1 thru -5,303	CIGARETTE TAX												100	VARIOUS FUNDS
68	1503,1509	1510	COIN DEVICE DECALS & DISTRIBUTION PERMITS		100											
68	214	214	COUNTY CLERK FEES												100	TO COUNTIES FOR COUNTY CLERK FUND
68	500.4,603	500.7	DIESEL FUEL EXCISE TAX - 13 CENTS	1 & 9		64.34	30.43							3.84	1.39	HIGH PRIORITY BRIDGE FUND
68	5101	5104	DOCUMENTARY STAMP TAX	2	100											
47	6-117(D)	6-117(E)	DRIVING RECORD FEE		100											
68	450.2	450.7	DRUG TAX STAMP												100	DRUG ABUSE EDUCATION REVOLVING FUND
18	437.25		ELECTRIC COOP LICENSE		100											
68	1803	1806	ELECTRIC COOP TAX		5					95						
52	288.8(A)	288.8(B)	ENERGY RESOURCES ASSESSMENT	3											100	ENERGY RESOURCES REVOLVING FUND
68	802	805	ESTATE TAX		100											
68	5401	5404	FARM IMPLEMENT TAX STAMP	2	100											
68	1625	1626	FIREWORKS LICENSE		100											
68	1203, 1204	1208	FRANCHISE TAX		100											
68	2202	2204	FREIGHT CAR TAX												100	RAILROAD MAINTENANCE REVOLVING FUND
68	500.4,603	500.6	GASOLINE EXCISE TAX - 16 CENTS	4, 5, 7, 8, 9 & 23		63.75	30.125		1.875					2.625	1.625	HIGH PRIORITY BRIDGE FUND
68	1001	1004	GROSS PRODUCTION TAX - OIL 7%				7.14			7.14				4.28	25.72 25.72 25.72 1.42 1.43 1.43	COMMON EDUCATION TECHNOLOGY FUND HIGHER EDUCATION CAPITAL FUND OKLAHOMA STUDENT AID REVOLVING FUND OKLA TOURISM AND RECREATION DEPT REV FD OKLA CONSERVATION COMMISSION INFRASTRUCTURE COMMUNITY WATER INFRASTRUCTURE DEV REV FD
68	1001	1004	GROSS PRODUCTION TAX - GAS		85.72		7.14			7.14						
3A	263	263	HORSETRACK GAMING		12						88					
68	2355	2352	INCOME TAX - CORPORATE		77.5			5			16.5				1	AD VALOREM REIMBURSEMENT FUND
68	2355	2352, 2902.3	INCOME TAX - INDIVIDUAL	24	85.66			5			8.34				1	AD VALOREM REIMBURSEMENT FUND
29 56 63 68 68 70 72 74	3-310 59.1 1-557 2368.1,thru 2368.7, & 2368.11 2626 63.19(A) 5060.9(e)	3-310 59.1 1-558 2368.1,thru 2368.7, & 2368.11 2627 63.19(C) 5060.9(e)	INCOME TAX CHECK-OFFS	20											100	VARIOUS FUNDS
52	703(A)	703(B)	MARGINAL WELL FEE									3			97	COMMISSION ON MARGINALLY PRODUCING WELLS FD
37	576	585	MIXED BEVERAGE GROSS RECEIPTS TAX		100											
47 68	6-101,6-114, 14-116 1105 et seq. 2103,2104.3 2110	 1104 1104.1 1104.2	MOTOR VEHICLE COLLECTIONS- Auto & Farm Truck, Commercial Vehicle, National Guard, Personalized & House Trailer License; Boat & Motor License & Excise Tax; MV Excise & Rental Taxes; Bus Mileage Tax; Title Fees & Overweight Truck Permits, MV Proration; License Reinstatement Fees.	6 11, 12, 13, 17, 18, 19 & 27	29.84	0.31	7.24		3.10	36.2						2.59 0.83 0.03 3.62 1.24 15	COUNTY ROAD FUND TO COUNTIES FOR COUNTY GOVERNMENT WILDLIFE CONSERVATION FUND TO COUNTIES FOR BRIDGE & ROAD IMPROVEMENT OKLA LAW ENFORCEMENT RETIREMENT FUND COUNTY IMPROVEMENT FOR ROAD & BRIDGE
68	5301	5305	MOTOR VEHICLE TAX STAMPS	2	100											
85	173 & 174	173(G)	MULTIPLE INJURY TRUST FUND	14											50 25 25	PUBLIC EMPLOYEES SAFETY FUND WORKERS COMPENSATION FRAUD UNIT FUND STATE VOCATIONAL TECHNICAL FUND
47	1135.6	1135.6	NASCAR LICENSE PLATES												100	VARIOUS FUNDS
40	418	418	OCCUPATIONAL HEALTH & SAFETY TAX												100	SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND
68	113	113	OKLAHOMA TAX COMMISSION REIMBURSEMENT												100	OKLA TAX COMMISSION REIMBURSEMENT FUND
63	2220.3	2220.5	ORGAN DONOR PROGRAM	20											1 99	DEPT OF PUBLIC SAFETY / OKLA TAX COMM FUND ORGAN DONOR REVOLVING FUND
3A	205.6	205.6(B)	PARI-MUTUEL TAX	2	100											
68	1101	1103	PETROLEUM EXCISE TAX except from Nat. Gas		82.634								6.84		10.526	CORPORATION COMMISSION PLUGGING FUND
68	1102	1103	PETROLEUM EXCISE TAX from Natural Gas		82.6045								6.84		10.5555	CORPORATION COMMISSION PLUGGING FUND
3A	205.6(E), 205.8	205.6(E), 205.8	PICK SIX & PICK SEVEN TAX	2	100											
63	2843.2(B)	2843.2(L)	PREPAID WIRELESS 911 FEE													TO COUNTIES WITH 911 FEE PROGRAMS
68	112	112	PRINTING & REVOLVING ACCOUNT									100				
68	2857	2857(B)	PUBLIC SERVICE PENALTIES		50										50	TO COUNTIES FOR AD VALOREM DISTRIBUTION
68	1354, 1370.9, 2355	1353, 1370.9, 2902.3	SALES TAX	15, 26	83.61			5			10.46				0.31 0.56 0.06	OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND
68	1364	1364(K)	SALES TAX PERMITS		100											

NOTES

(1) First $83,333.33 of each month's collections is apportioned to State Transportation Fund per 68 Sec. 500.7.

(2) Percentage of tax remitted applicable to the Oklahoma Tax Commission.

(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. 288.8A(A), (B).

(4) Less $3,000 per month apportioned to Oklahoma Aeronautics Revolving Fund per 3 Sec. 91 and 68 Sec. 500.6a.

(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.

(6) 50% of additional penalties are apportioned to General Revenue, 25% in accordance with Section 1104 and 25% is retained by Motor License Agents.

(7) The first $850,000 of collections designated for StateTransportation 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).

(8) 100% aircraft fuel tax is apportioned to Oklahoma Aeronautics Revolving Fund per 68 Sec. 500.6a.

(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.

(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.

(11) First $900,000 from $1 of the Vehicle Registration Fee is apportioned to the Driver Education Fund per 47 Sec.1132.1(B).

(12) First $400,000 apportioned to General Revenue Fund. 47 Sec. 1133D.

(13) Examination fees for Class A, B, & C commercial licenses apportioned to General Revenue Fund. First $60,000 collected from remaining examination fees and Class A, B, C, & D license fees apportioned to General Revenue Fund. Second $500,000 apportioned to Department of Public Safety Revolving Fund.See Supp. 47 Sec. 6-101(M).

(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. 29-i.

(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.

(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.

(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).

(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.

(19) Effective July 1, 2003, the first $100,000 collected pursuant to the registration of motorcycles and mopeds in this state shall be placed to the credit of the Oklahoma Tax Commission Revolving Fund per Supp. 47 Sec. 1104(N).

(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)	SALES TAX VENDOR'S LISTS									100					
47 62 68	1121, 1142 7.1 218	7.1	SERVICE CHARGE FEE									100					
68	723	723	SPECIAL FUEL DECALS		100												
68 68	703,707.1,707.3 705,707.2	704,707.1,707.3 706,707.2	SPECIAL FUEL USE TAX - 16 CENTS			64.781	30.876							3.125	1.218	HIGH PRIORITY BRIDGE FUND	
47	1136	1136	SPECIAL LICENSE PLATES												100	VARIOUS FUNDS	
68	346(C)	346(C)	STATE TRIBAL COMPACT STAMPS												100	VARIOUS FUNDS	
17	354	354	STORAGE LEAKAGE FUND	9 & 10											92 8	OKLA PETROLEUM STORAGE LEAKAGE FUND DEPARTMENT OF ENVIRONMENTAL QUALITY REV FUND	
63	2418	2418	TELEPHONE SURCHARGE												100	TELECOMMUNICATIONS FOR HEAR. IMPAIRED REV FD	
68	402,402-1,402-2 402-3	402-1,402-2, 402-3 & 404	TOBACCO PRODUCTS TAX & LICENSE												100	VARIOUS FUNDS	
68	1013 & 1015.1	1016	TRANSPORT & RECLAIMER LICENSE FEES		100												
68	349, 426	352, 402-3, 429	TRIBAL CIGARETTE/TOBACCO PAYMENTS												100	VARIOUS FUNDS	
62	279	279	UNCLASSIFIED RECEIPTS	16	100												
68	1402	1403	USE TAX	15, 26	83.61			5			10.46				0.31 0.56 0.06	OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	
27A	2-11-401.1	2-11-401.4	WASTE TIRE RECYCLING FEE									2.25			92 5.75	WASTE TIRE RECYCLING INDEMNITY FUND DEPT. OF ENVIRONMENTAL QUALITY REVOLVING FUND	
63	2-503.1j(A)	2-503.1j(C)	WIRE TRANSMITTER FEE												100	DRUG MONEY LAUNDERING AND WIRE TRANSFER FUND	
85	177 66.1 66.2	177(E) 66.1 66.2	WORKERS COMP - INSURANCE PREMIUMS TAX - INDIVIDUAL SELF-INSURED - GROUP SELF-INSURED ASSN		100										 100 100	 INDIVIDUAL SELF-INSURED GUARANTY FUND GROUP SELF-INSURANCE ASSN GUARANTY 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.

(22) 100% of Manufacturing fee returned to the county per 3 Sec. 254.D.

(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.

(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.

(25) Effective July 1, 2007, all monies allocated as General Revenue will be apportioned to High Priority Bridge Fund per HB1176 2nd Ex.Sess.

(26) Per HB 1174 2nd Ex. Sess. effective July 1, 2007 repeals Tourism Tax and designates .93% of State Sales/Use Tax to Tourism funds.

(27) Effective July 1, 2008, all monies in excess of $1,216,000 from permit and overweight truck permit fees shall be apportioned to the Weigh Station Improvement Revolving Fund per OS 47 Sec 14-116.

(28) A $25 fee will be assessed to each entity and will be apportioned in the same manner as individual income tax.