

Annual
Report
of the

Oklahoma Tax Commission



Fiscal Year Ended

June 30, 2003



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OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

THOMAS E. KEMP, Chairman
JERRY JOHNSON, Vice-Chairman
CONNIE IRBY, Secretary-Member

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001

March 1, 2004

To the Honorable Brad Henry, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2003.

Total collections from all sources administered by the Commission during Fiscal Year 2003 totaled \$7,763,119,910.76. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and use taxes and county lodging taxes, amounted to \$6,587,407,589.49.

We remain steadfast to our mission of serving the people of Oklahoma by promoting tax compliance through quality service and fair administration.

Respectfully submitted,

Handwritten signature of Thomas E. Kemp, Jr. in blue ink.

Thomas E. Kemp, Jr., Chairman

Handwritten signature of Jerry Johnson in blue ink.

Jerry Johnson, Vice-Chairman

Handwritten signature of Connie Irby in blue ink.

Connie Irby, Secretary-Member



Table of Contents

Background Summary of the Oklahoma Tax Commission	2
Oklahoma Tax Commission Organizational Chart	3
Review of 2002-2003 Taxes and Collections	4
Comparative Statement of all Tax Collections of the Past Two Years	12
Apportionment of Statutory Revenues	16
Fiscal Year 2002-2003 Revenue and Apportionment	20
The Oklahoma Tax Dollar Fiscal Year 2002-2003	35
Collections from Major Tax Sources from Fiscal Year 1970 through Fiscal Year 2003	37



Background Summary of the Oklahoma Tax Commission

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

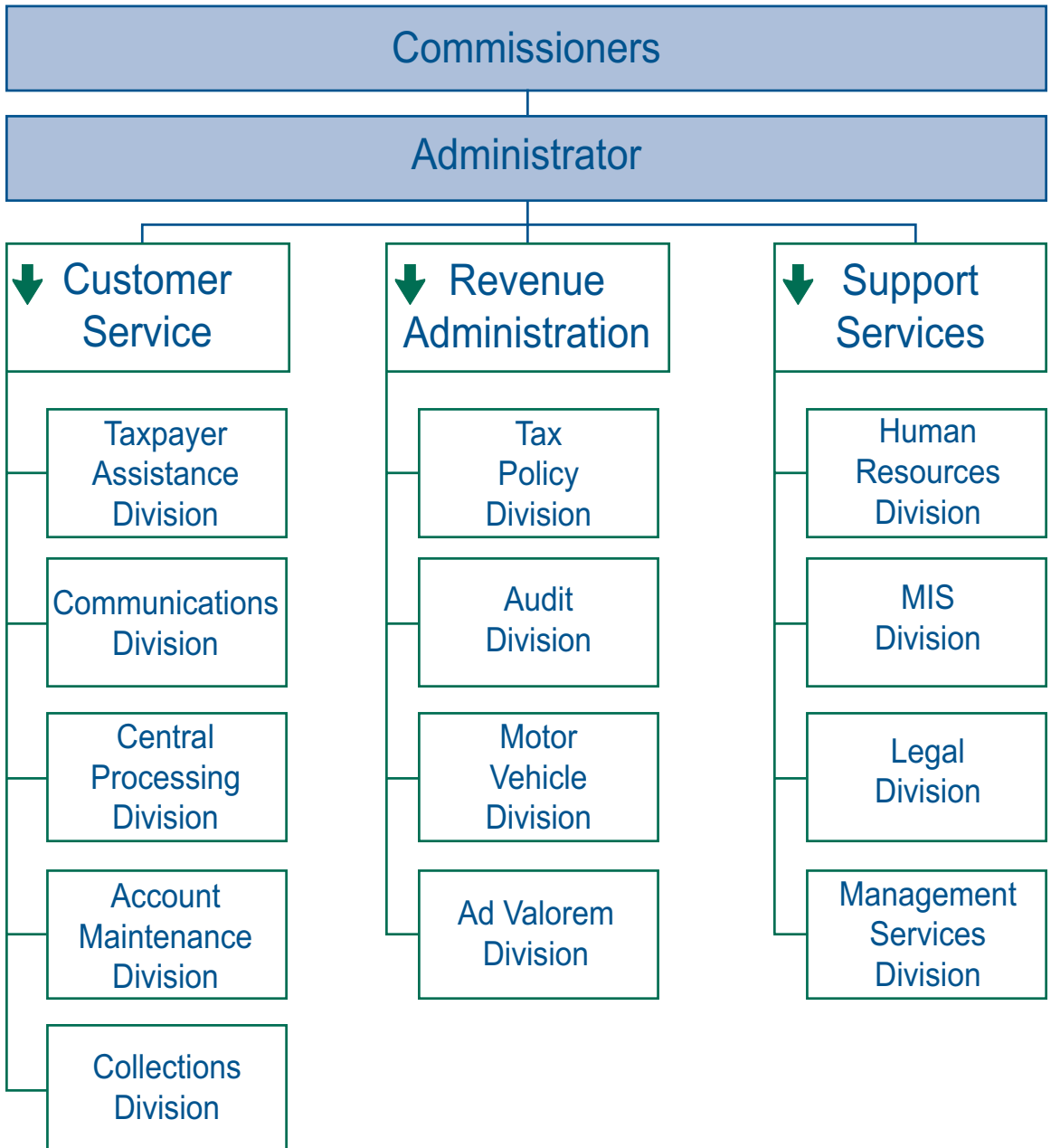
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city/county sales and use taxes and county lodging taxes.



Oklahoma Tax Commission Organizational Chart





Review of 2002-2003 Taxes and Collections

Income Tax Gross Collections	\$ 2,874,367,248.65
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Refunded	\$ 613,565,142.64
Net Income Tax Revenue	\$ 2,260,802,106.01

• **Individual Income Tax Net** **\$ 2,156,528,673.57**

Two methods of computation can be used. If Federal Income Tax is not deducted, Method One rates must be used. If Federal Income Tax is deducted, Method Two rates must be used. The tax liability is the lesser of the two computations.

Method One: No Federal Income Tax Deduction

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$344.50 plus 7% of income over \$10,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$755.00 plus 7% of income over \$21,000.

Method Two: Deducting Federal Income Tax

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$867.50 plus 10% of income over \$16,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$1,249.50 plus 10% of income over \$24,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: \$1,000 each.

• **Corporation Income Tax Net** **\$ 104,273,432.44**

Flat Rate: 6% of Oklahoma Taxable Income.



Review of 2002-2003 Taxes and Collections, continued

Gross Production Taxes	\$	600,980,326.41
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- **Severance Tax** **\$** **592,896,596.01**

The severance tax is a variable rate tax based on the average monthly price per barrel of oil or average monthly price per mcf of gas as determined by the Oklahoma Tax Commission. For FY 2003, the rate for oil and gas was constant at 7%.

- **Gas Conservation Excise Tax** **\$** **0.00**

Seven cents per MCF, less 7% of gross value. Repealed July 1, 1995.

- **Petroleum Excise Tax** **\$** **8,083,730.40**

Oil and Gas Excise Tax: 0.095 of 1% of gross value.

Sales and Use Taxes	\$	1,520,610,183.36
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- **State Sales Tax** **\$** **1,422,902,928.14**

Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

- **State Use Tax** **\$** **97,707,255.22**

Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

City/County Sales and Use Tax and County Lodging Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$1,004,909,232.93** and county sales taxes totaling **\$119,760,475.17**. City use tax collections amounted to **\$45,208,494.38** and county use tax totaled **\$5,695,120.84**. County lodging taxes amounted to **\$138,997.95**.



Review of 2002-2003 Taxes and Collections, continued

Vehicle Taxes and Licenses	\$	710,120,329.37
• Aircraft Excise Tax	\$	3,565,547.68
• Aircraft License Fees		375,882.64
• Amateur Radio Operators License		3,428.00
• Drivers License Reinstatement Fees		2,750,000.00
• Motor License Agent Remittances		503,577,238.97
• Motor Vehicle Proration		187,808,233.73
• Motor Vehicle Rental Tax		6,921,435.48
• Overweight Truck Permit		5,072,184.00
• Vehicle Inventory Stamps		46,378.87

Motor Fuel Taxes	\$	488,367,004.02
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- **Gasoline Tax** **\$** **295,443,382.40**

Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

- **Special Fuel Tax** **\$** **153,588.98**
- **Diesel Tax** **\$** **161,855,366.42**

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

- **Special Fuel Decals** **\$** **299,390.00**

Rate: \$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 for same using compressed or liquified natural gas; and \$150 for those exceeding 1 ton capacity.

- **Motor Fuel Special Assessment Fee** **\$** **30,615,276.22**

Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks.



Review of 2002-2003 Taxes and Collections, continued

Cigarette and Tobacco Taxes and Licenses	\$	71,309,601.04
<ul style="list-style-type: none"> • Cigarette Tax 	\$	49,498,725.51
Cigarettes, 23 cents per pack of 20.		
<ul style="list-style-type: none"> • Cigarette License 	\$	57,631.16
Retail:	\$ 30 for a 3 year permit.	
Wholesale:	\$ 25 for a 1 year permit.	
Distributing Agent:	\$100 for a 1 year permit.	
<ul style="list-style-type: none"> • Tobacco Products Tax 	\$	12,282,375.07
Cigars weighing less than 3 lbs. per thousand: 18 cents per pack of 20 (\$0.009 each).		
Cigars weighing more than 3 lbs. per thousand: 3 cents each.		
Smoking Tobacco: 40% of factory list price.		
Chewing Tobacco: 30% of factory list price.		
<ul style="list-style-type: none"> • Tobacco License 	\$	2,157.02
A \$5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.		
<ul style="list-style-type: none"> • Tribal Cigarette/Tobacco Payments 	\$	9,468,712.28
Non-compacting tribally owned/licensed stores:	75% of cigarette/tobacco excise taxes imposed by the State.	
Compacting tribally owned/licensed stores:	25% of cigarette/tobacco excise taxes imposed by the State.	



Review of 2002-2003 Taxes and Collections, continued

Beverage Taxes and Licenses	\$	67,086,828.07
• Alcoholic Beverage Identification Stamps	\$	83.95
Fee: \$1.00 per bottle regardless of size. <i>Repealed effective November 1, 2001.</i>		
• Alcoholic Beverage Tax	\$	24,398,575.92
Distilled spirits:	\$ 1.47 per liter.	
Light wines:	\$ 0.19 per liter.	
Wine more than 14% alcohol:	\$ 0.37 per liter.	
Sparkling wines:	\$ 0.55 per liter.	
Strong beer:	\$12.50 per barrel.	
• Beverage Tax	\$	23,866,102.72
Beer 3.2% or less: \$11.25 per 31-gallon barrel.		
• Beverage License (3.2% Beer)	\$	368,217.26
Manufacturer: \$500.		
Wholesale: \$250.		
Retail (3 year permit):		
On-premise draught:	\$300.00	
On-premise cans and bottles only:	\$150.00	
Off-premise cans and bottles only:	\$ 30.00	
• Mixed Beverage Gross Receipts Tax	\$	18,453,848.22
A tax at the rate of 13.5% is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.		



Review of 2002-2003 Taxes and Collections, continued

Estate Tax	\$	77,218,464.77
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Estates passing to surviving spouse are exempt except for any credit from the federal government which must be paid to the State. The exemption for lineal heirs in calendar year 2001 was \$675,000. The exemption increased to \$700,000 for calendar years 2002 and 2003. Lineal heirs are taxed at rates of one-half of one percent on the first \$10,000 and graduate up to 10% for net estates over \$10 million. Collateral heirs are taxed at a rate of one percent on the first \$10,000 on up to 15% on estates above \$1 million.

Franchise Tax and Registered Agent Fees	\$	42,971,021.87
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- **Franchise Tax**

Rate: \$1.25 for each \$1,000 or fraction thereof used or invested in an Oklahoma business enterprise.

Maximum Levy: \$20,000.

Minimum Levy: \$10.

- **Registered Agent Fee**

Foreign corporations are assessed \$100 per year for domestic representation by the Secretary of State.

Rural Electric Cooperative Tax and License	\$	18,491,817.25
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- **Tax:** 2% of gross receipts from the sale of electric service. **\$** **18,486,989.54**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$** **4,827.71**

Realty Transfer Tax	\$	10,313,327.23
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- **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



Review of 2002-2003 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts	\$	105,571,437.45
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• Admission Fees	\$	39,451.87
• Alternative Fuel Surcharge		18,848.05
• Bingo Tax		6,184,991.23
• Blind and Deaf Schools Fund		6,821.00
• Boxing Event Assessment		45,631.91
• Breast Cancer Fund		9,546.00
• Charity Games Tax		486,646.34
• Coin-Operated Device Decals/Distributor Permits		3,834,782.00
• Controlled Dangerous Substance Tax Stamps		40.00
• Delinquencies		0.00
• Driving Record Fee		875,444.00
• Energy Resources Assessment		8,274,423.97
• Farm Implement Tax Stamps		4,261.96
• Fireworks Licenses		45,810.00
• Freight Car Tax		764,012.95
• Group Self-Insurance Premium Tax		420.00
• Indigent Care Program		9,075.00
• Individual Self-Insurance Premium Tax		8,281.21
• MLA School Fund		0.00
• Marginal Well Fee		290,215.87
• Motor Fuel Indemnity Fund		N.A.
• Multiple Injury Trust Fund		39,427,818.18
• Non-Game Wildlife Improvement Fund		9,245.00
• Occupational Health and Safety Tax		1,566,450.95
• OKC Bombing Memorial Fund		7,370.00



Review of 2002-2003 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Organ Donor Program	\$ 205,930.68
• OTC Reimbursements	2,669,316.14
• Pari-Mutuel Tax	2,687,696.44
• Pick Six/Seven Wager Tax	21,350.30
• Printing and Revolving Fund	1,127,247.46
• Public Service Penalties	19,358.01
• Sales Tax Permits	621,620.19
• Sales Tax Vendors List	3,450.00
• Salvage Dealer Licenses	N.A.
• Service Charge Fee	88,354.99
• Tax Security Fund	1,265,136.60
• Telephone Surcharge	1,196,625.95
• Tourism Gross Receipts Tax	4,277,832.59
• Transport and Reclaimer License Fees	7,907.69
• Unclaimed Property	N.A.
• Unclassified Receipts	56,643.58
• Veterans Affairs Improvement	3,846.00
• Warrant Intercept Account	18,870,370.08
• Warrant Release Filing Fee	116,982.27
• Waste Tire Recycling Fee	4,848,999.67
• Workers Compensation Insurance Premium Tax	5,573,181.32

Grand Total Collections* \$6,587,407,589.49

* City/county sales and use taxes and county lodging taxes are not included.



Comparative Statement of All Tax Collections of the Past Two Years

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Admission Fees.....	\$ 39,451.87	\$ 50,523.54
Aircraft Excise Tax.....	3,565,547.68	1,786,060.23
Aircraft License Fees.....	375,882.64	371,773.15
Alcoholic Beverage I.D. Stamps.....	83.95	1,135,699.02
Alcoholic Beverage Tax.....	24,398,575.92	23,203,429.51
Alternative Fuel Surcharge.....	18,848.05	15,948.35
Amateur Radio Operators License.....	3,428.00	4,914.50
Beverage License.....	368,217.26	509,906.30
Beverage Tax.....	23,866,102.72	24,003,394.98
Bingo Tax.....	6,184,991.23	6,406,385.22
Blind/Deaf Schools Fund.....	6,821.00	N.A.
Boxing Event Assessment.....	45,631.91	83,672.61
Breast Cancer Fund.....	9,546.00	34,097.00
Charity Games Tax.....	486,646.34	595,768.05
Cigarette License.....	57,631.16	75,472.77
Cigarette Tax.....	49,498,725.51	50,118,701.64
Coin-Operated Device Decals/Distr. Permits.....	3,834,782.00	5,252,638.25
Conservation Excise Tax.....	0.00	22,152.89
Controlled Dangerous Substance Tax Stamps.....	40.00	40.00
Delinquencies/Warrants.....	0.00	124.90
Diesel Fuel Excise Tax.....	161,855,366.42	150,874,674.19
Documentary Stamp Tax.....	10,313,327.23	9,516,971.80
Drivers License Reinstatement Fee.....	2,750,000.00	N.A.
Drivers Record Fee.....	875,444.00	774,915.00
Energy Resources Assessment.....	8,274,423.97	6,222,953.73

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Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Estate Tax	\$ 77,218,464.77	\$ 89,348,868.90
Farm Implement Tax Stamps	4,261.96	4,903.90
Fireworks License	45,810.00	44,730.00
Franchise Tax	42,971,021.87	43,985,617.30
Freight Car Tax	764,012.95	897,606.28
Gasoline Excise Tax	295,443,382.40	299,449,743.40
Group Self-Insurance Premium Tax	420.00	(2,304.66)
Income Tax - Individual	2,678,681,496.22	2,703,464,621.06
Income Tax - Corporate	195,685,752.43	282,260,190.60
Indigent Care Program	9,075.00	29,282.00
Individual Self-Insurance Premium Tax	8,281.21	112,283.13
Marginal Well Fee	290,215.87	375,445.16
Mixed Beverage Gross Receipts Tax	18,453,848.22	17,820,154.32
Motor Fuel Special Assessment Fee	30,615,276.22	28,601,292.93
Motor License Agent Remittances	503,577,238.97	524,096,478.76
Motor Vehicle Proration	187,808,233.73	243,734,165.13
Motor Vehicle Rental Tax	6,921,435.48	7,593,475.90
Non-Game Wildlife Improvement	9,245.00	33,996.00
Occupational Health & Safety Tax	1,566,450.95	1,450,682.20
OKC Bombing Memorial Fund	7,370.00	18,880.00
Oklahoma Tax Commission Reimbursements	2,669,316.14	2,601,242.03
Organ Donor Program	205,930.68	241,965.01
Overweight Truck Permits	5,072,184.00	5,321,159.50
Pari-Mutuel Tax	2,687,696.44	3,043,649.00
Petroleum Excise Tax	8,083,730.40	5,613,650.67



Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Pick Six/Seven Wager	\$ 21,350.30	\$ 34,720.27
Rural Electric Co-op License	4,827.71	4,808.71
Rural Electric Co-op Tax	18,486,989.54	18,873,679.89
Sales Tax	1,422,902,928.14	1,455,966,209.97
Sales Tax Permits	621,620.19	752,027.22
Sales Tax Vendors List	3,450.00	3,685.00
Service Charge Fee	88,354.99	99,176.98
Severance Tax	592,896,596.01	411,466,717.16
Special Fuel Decals	299,390.00	332,027.00
Special Fuel Use Tax	153,588.98	34,247.36
Telephone Surcharge	1,196,625.95	1,043,594.65
Tobacco Products License	2,157.02	1,750.52
Tobacco Products Tax	12,282,375.07	11,495,101.74
Tourism Gross Receipts Tax	4,277,832.59	4,583,141.66
Transport & Reclaimer Permits	7,907.69	9,524.43
Tribal Cigarette/Tobacco Payments	9,468,712.28	9,922,702.46
Use Tax	97,707,255.22	92,153,082.40
Vehicle Revenue Tax Stamps	46,378.87	47,167.11
Veterans Affairs Improvement	3,846.00	12,700.00
Warrant Release Filing Fee	116,982.27	110,154.52
Waste Tire Recycling Fee	4,848,999.67	4,290,550.21
Workers Comp. Insurance Premium Tax	5,573,181.32	5,668,283.99
Total Tax, License, Fee and Permit Collections	\$ 6,526,641,015.58	\$ 6,558,107,049.40

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Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Miscellaneous Accounts		
MLA School Fund	\$ 0.00	\$ 230,754.06
Multiple Injury Trust Fund	39,427,818.18	24,989,227.01
Printing & Revolving Fund	1,127,247.46	1,063,558.47
Public Service Penalties	19,358.01	47,141.50
Tax Security Fund	1,265,136.60	270,829.73
Unclassified Receipts	56,643.58	(13,081.55)
Warrant Intercept Account	18,870,370.08	13,379,246.41
Total Miscellaneous Collections	\$ 60,766,573.91	\$ 39,967,675.63
Grand Total Collections*	\$ 6,587,407,589.49	\$ 6,598,074,725.03

* City/county sales and use taxes and county lodging taxes are not included.

N.A. = Not Applicable



Apportionment of Statutory Revenues

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Ad Valorem Reimbursement Fund	\$ 21,671,599.79	\$ 24,553,070.29
Adaptive Grant Program/Mental Retardation		
Revolving Fund	13,935.00	8,433.00
Ag-N-Class Fund	8,952.00	8,328.00
Attorney General Revolving Fund	340.00	320.00
Blind and Deaf Schools Fund	6,821.00	N.A.
Boy Scouts of America	1,660.00	N.A.
Breast Cancer Act Revolving Fund	21,786.00	44,337.00
Capital Improvement Revolving Fund	3,846.00	12,700.00
Capital Preservation and Economic		
Enhancement Fund	0.00	0.00
Child Abuse Prevention Fund	1,160.00	1,200.00
Children's Hospital Safe Kids Fund	140.00	180.00
Choose Life Assistance Revolving Fund	3,680.00	N.A.
Cities and Towns	31,712,197.84	31,393,413.56
Colleges and Universities	92,900.00	56,220.00
Commission on Marginally Producing		
Oil and Gas Wells	316,180.93	364,181.79
Common Education Technical Fund	28,904,508.16	24,214,439.55
Corporation Commission Fund	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund	845,280.88	578,150.46
Counties for Ad Valorem Distribution	1,538.75	0.00
Counties for County Clerks	105,274.00	100,944.00
Counties for County Government	4,948,613.32	4,982,025.70
Counties for EMT's	2,715.00	2,940.00



Apportionment of Statutory Revenues, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Counties for Roads	\$ 190,512,427.36	\$ 176,018,525.71
County Bridge and Road Fund	16,195,142.62	15,751,894.19
County Road Fund	15,464,995.24	15,568,242.02
County Road Improvement Revolving Fund	21,651,957.23	21,799,303.29
Dept. of Environmental Quality Revolving Fund	193,862.04	171,542.95
Dept. of Public Safety Revolving Fund	603,274.91	597,024.87
Dept. of Public Safety Patrol Vehicle Fund	500,000.00	500,000.00
DPS Imaging System Revolving Fund	2,928,929.25	N.A.
Drug Abuse Education Revolving Fund	40.00	40.00
Education Reform Revolving Fund	395,011,560.13	378,900,917.17
Energy Resources Revolving Fund	8,250,423.97	6,198,953.73
Environmental Education Revolving Fund	17,688.00	17,328.00
Environmental Trust Fund	0.00	0.00
Firemans Museum & Building Memorial Fund	49,995.00	48,135.00
4-H Club	1,060.00	N.A.
General Revenue Fund	3,954,259,963.26	4,154,160,201.07
Group Self-Insur. Assn. Guaranty Fund	0.00	0.00
Heartland Scholarship Fund	4,960.00	5,840.00
Higher Education Capital Fund	28,904,508.17	24,214,439.56
Higher Education Facilities Revolving Fund	14,080,527.46	N.A.
Higher Education Revolving Fund	136.85	N.A.
Historical Society Revolving Fund	945.00	1,065.00
Indigent Health Care Revolving Fund	9,075.00	29,282.00
Individual Self-Insur. Guaranty Fund	6,998.21	113,025.44



Apportionment of Statutory Revenues, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Interstate Oil Compact Fund	\$ 337,774.59	\$ 233,266.57
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Multiple Injury Trust Fund*	37,701,545.33	23,813,712.80
Non-Game Wildlife Improvement Fund	209,397.00	203,115.00
OKC Bombing Memorial Fund	7,370.00	18,880.00
Oklahoma Aeronautics Revolving Fund	4,008,426.22	2,230,295.30
Oklahoma Alternative Fuels Conversion Fund	18,848.05	15,948.35
Oklahoma Building Bonds Sinking Fund	49,475,981.70	50,091,736.15
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	220.00	N.A.
Oklahoma Law Enforcement Retirement Fund	8,195,832.74	7,932,161.13
Oklahoma Student Aid Revolving Fund**	28,904,508.17	24,214,439.54
Oklahoma Tax Commission Fund	15,404,939.71 ^(a)	15,137,899.56 ^(b)
Oklahoma Tax Commission Reimbursement Fund	5,441,392.73	5,338,292.94
Oklahoma Teachers Retirement System	128,879,975.85	141,057,868.20
Oklahoma Tourism Promotion Revolving Fund	4,117,659.50	4,406,530.01
Oklahoma Water Resources Board	4,809,925.91	4,029,463.50
Organ Donor Revolving Fund	203,928.67	239,664.93
Participating Tribes	19,177,848.06	18,780,714.71
Petroleum Storage Tank Indemnity Fund***	14,080,527.45	26,266,190.25
Professional Boxing Licensing Revolving Fund	45,631.91	83,672.61
Public Employees Safety Fund	856,729.95	567,196.01
Public Transit Revolving Fund	850,000.00	850,000.00
Railroad Maintenance Revolving Fund	1,614,012.95	1,747,606.28



Apportionment of Statutory Revenues, continued

	Fiscal Year 2002-2003	Fiscal Year 2001-2002
Returned to Counties - Admission Fees	\$ 24,428.18	\$ 28,419.67
Returned to Counties - Aircraft Mfg. Fees	500.00	750.00
School Districts	274,583,394.97	261,980,601.68
Special Occupational Health and Safety Fund	1,563,901.57	1,446,943.58
State Transportation Fund	191,766,934.83	201,625,912.07
Support Adoption Respect Life Revolving Fund	325.00	N.A.
Telecommunications for Hearing Impaired Revolving Fund	1,196,625.95	1,043,594.65
Tourism Department Revolving Fund	3,075.00	2,490.00
Trauma Care Assistance Revolving Fund	2,528,217.00	2,721,951.00
Turnpike Authority Trust Fund	34,267,581.03	32,034,063.84
U.S. Olympic Committee	8,027.00	9,614.00
Vocational-Technical Fund	428,501.85	283,597.96
Waste Tire Recycling Indemnity Fund	4,458,826.83	3,945,488.10
Wildlife Conservation Fund	153,291.68	182,762.15
Workers Compensation Fraud Unit Fund	428,365.00	283,597.96
Total Apportionment	\$ 5,574,966,070.75	\$ 5,715,165,083.85

* Previously Special Indemnity Fund, Fiscal Year 2000 and prior.

** Previously Oklahoma Tuition Scholarship Fund, Fiscal Year 2002 and prior.

*** Previously UST Indemnity Fund, Fiscal Year 1999 and prior.

(a) Includes \$11,851,501.09 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

(b) Includes \$11,723,884.94 apportioned to O.T.C. Fund from city/county sales and use tax retention fees.

N.A. = Not Applicable



Fiscal Year 2002-2003

Revenue and Apportionment

Where It Came From

Admission Fees \$ 39,451.87

Aircraft Excise Tax \$ 3,565,547.68

Aircraft License \$ 375,882.64
 Transfer 8,056.59

Alcoholic Beverage
I.D. Stamps..... \$ 83.95

Alcoholic Beverage Tax \$ 24,398,575.92
 Transfer 28,322.35

Alternative Fuel Surcharge \$ 18,848.05

Amateur Radio
Operators License \$ 3,428.00

Where It Went

Cities and Towns \$ 15,023.69
 County Government 24,428.18

Oklahoma Aeronautics
 Revolving Fund \$ 3,561,783.68
 Refunded 3,764.00

Counties-Aircraft Mfg. Fees \$ 500.00
 General Revenue Fund 11,196.07
 Oklahoma Aeronautics
 Revolving Fund 362,006.23
 Refunded 10,236.93

General Revenue Fund \$ 83.95

Cities and Towns \$ 7,758,985.91
 General Revenue Fund 15,517,971.85
 Oklahoma Tax Comm. Fund .. 748,228.27
 Refunded 401,712.24

Oklahoma Alternative Fuels
 Conversion Fund \$ 18,848.05

General Revenue Fund \$ 3,428.00



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From		Where It Went	
Beverage License \$	368,217.26	General Revenue Fund	\$ 361,937.45
Cancelled Vouchers	838.72	Refunded	7,118.53
Beverage Tax	\$ 23,866,102.72	General Revenue Fund	\$ 23,866,102.72
Bingo Tax	\$ 6,184,991.23	General Revenue Fund	\$ 6,184,991.23
Blind/Deaf Schools Fund ... \$	6,821.00	Blind and Deaf Fund	\$ 6,821.00
Boxing Event Assessment \$	45,631.91	Professional Boxing Licensing Revolving Fund	\$ 45,631.91
Breast Cancer Fund	\$ 9,546.00	Breast Cancer Act Rev. Fund \$	9,546.00
Charity Games Tax	\$ 486,646.34	General Revenue Fund	\$ 486,646.34
Cigarette License	\$ 57,631.16	General Revenue Fund	\$ 56,819.93
Cancelled Vouchers	22.16	Refunded	833.39
Cigarette Tax	\$ 49,498,725.51	Oklahoma Building Bonds Sinking Fund	\$ 49,475,981.70
		Refunded	22,743.81
Coin-Operated Device Decals/ Distributor Permits	\$ 3,834,782.00	General Revenue Fund	\$ 3,832,917.00
		Refunded	1,865.00
Conservation Excise Tax ... \$	0.00	General Revenue Fund	\$ 0.00
Balance, July 1, 2002	2,000.00	Reserve*	2,000.00



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

**Controlled Dangerous
Substance Tax** \$ 40.00

County Lodging Tax \$ 138,997.95
Interest Earned 47.67

Delinquencies/Warrants P&I \$ 0.00
Balance, July 1, 2002 6,444.87

Diesel Fuel Excise Tax \$ 104,183,003.01
Balance, July 1, 2002 914,375.37
Cancelled Vouchers 20,731.06
Transfer 69,605.76

Diesel Fuel Tax

IFTA \$ 57,288,395.41
Importer for Use 166,450.00
Cancelled Vouchers 75,780.69
Transfer 21,000,000.00

Where It Went

**Drug Abuse Education
Revolving Fund** \$ 40.00

#1695B to Counties \$ 137,607.99
Oklahoma Tax Comm. Fund .. 1,389.96
Interest to Counties 47.67

Reserve* \$ 6,444.87

Counties for Roads \$ 22,716,650.85
County Bridge & Road Fund .. 2,896,023.21
**County Bridge and
Road Fund (Resolution)** 232,824.85
General Revenue Fund 1,048,300.09
Participating Tribes 4,523,956.96
State Transportation Fund 49,523,472.40
Refunded 2,269,005.67
Transfer 21,000,000.00
Reserve* 977,481.17

Refunded \$ 5,793,994.86
Transfer to 1695A..... 72,736,631.24



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From		Where It Went	
Diesel Fuel 120 Hour Permit	\$ 217,518.00	General Revenue Fund	\$ 130,510.80
		Oklahoma Tax Comm. Fund ..	17,401.44
		Transfer	69,605.76
Documentary Stamp Tax	\$ 10,313,327.23	General Revenue Fund	\$ 10,304,768.43
		Refunded	8,558.80
Driving Record Fee	\$ 875,444.00	General Revenue Fund	\$ 875,444.00
Energy Resources Assessment	\$ 8,274,423.97	Energy Resources Revolving Fund	\$ 8,250,423.97
		Oklahoma Tax Comm. Fund ...	24,000.00
Estate Tax	\$ 77,218,464.77	General Revenue Fund	\$ 73,527,778.29
Cancelled Vouchers	10,438.28	Education Reform Rev. Fund	1,400,000.00
		Refunded	2,301,124.76
Farm Implement Tax Stamps	\$ 4,261.96	General Revenue Fund	\$ 4,261.96
Fireworks License	\$ 45,810.00	General Revenue Fund	\$ 45,810.00
Franchise Tax	\$ 42,971,021.87	General Revenue Fund	\$ 41,854,891.50
Cancelled Vouchers	170,606.48	Refunded	1,286,736.85
Freight Car Tax	\$ 764,012.95	Railroad Maint. Rev. Fund	\$ 764,012.95
Gasoline Excise Tax	\$ 295,443,382.40	Cities and Towns	\$ 5,382,045.80
Cancelled Vouchers	47,542.14	Counties for Roads	85,496,814.32
		County Bridge & Road Fund ...	7,534,864.10



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Gasoline Excise Tax - continued...

Group Self-Insurance

Premium Tax..... \$	420.00
Balance, July 1, 2002	19,737.58

Income Tax - Corporate \$	195,685,752.43
Cancelled Vouchers	174,164.14

Income Tax - Individual	\$2,678,681,496.22
Cancelled Vouchers	7,028,356.38

Where It Went

County Bridge & Road Fund (Resolution)	716,382.86
Education Reform Rev. Fund	200,000.00
General Revenue Fund	5,982,599.95
Oklahoma Aero. Rev. Fund	84,636.31
Participating Tribes	13,279,809.95
Public Transit Revolving Fund	850,000.00
Railroad Maint. Revolving Fund	850,000.00
State Transportation Fund	140,462,153.17
Turnpike Authority Trust Fund	34,267,581.03
Refunded	384,037.05

Reserve*	\$ 20,157.58
Ad Valorem Reim. Fund	\$ 632,567.98
Educ. Reform Revolving Fund	51,628,171.44
General Revenue Fund	49,947,566.56
Teachers Retirement Rev. Fund	2,239,290.60
Refunded	91,412,319.99

Ad Valorem Reim. Fund	\$ 21,039,031.81
Education Reform Rev. Fund	181,265,525.16
General Revenue Fund	1,832,920,449.80
Teacher Retirement Fund	74,478,172.56



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Where It Went

Income Tax - Individual - continued...

Refunded	522,152,822.65
Transfer to 1695Q	53,853,542.46
Transfer	308.16

Indigent Health Care \$ 9,075.00

Indigent Health Care Rev. Fund \$ 9,075.00

**Individual Self-Insurance
Premium Tax**..... \$ 8,281.21

Individual Self-Insured Guaranty Fund	\$ 6,998.21
Refunded	134.12
Transfer	1,148.88

Marginal Well Fee \$ 290,215.87

Commission on Marginal Producing Oil and Gas Wells	\$ 316,180.93
Oklahoma Tax Comm. Fund ..	9,778.80
Reserve*	(35,743.86)

Mixed Beverage Gross

Receipts Tax \$ 18,453,848.22
Cancelled Vouchers 4,698.65

General Revenue Fund	\$ 18,434,327.63
Refunded	24,219.24

Motor Vehicle Collections:

Motor Lic. Agent Remits .. \$ 503,577,238.97
Motor Vehicle Proration 187,808,233.73
Motor Vehicle Rental Tax .. 6,921,435.48
Drivers Lic. Reinstatement Fee 2,750,000.00
Overweight Truck Permits 5,072,184.00
Cancelled Vouchers 251,045.35
Transfer 93,732.12

Cities and Towns	\$ 18,556,142.44
Counties for Roads	43,299,208.89
County Government	4,948,613.32
County Road Fund	15,464,995.24
County Road Improvement Revolving Fund	21,651,957.23
DPS Imaging System Rev. Fund .	2,928,929.25
DPS Patrol Vehicle Fund	500,000.00
General Revenue Fund	196,428,156.97



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Motor Vehicle Collections - continued...

Where It Went

M.V. Driver Education Fund	900,000.00
Oklahoma Law Enforcement Retirement Fund	8,191,572.74
Oklahoma Tax Comm. Fund ...	1,440,290.13
OTC Reimbursement Fund	2,731,962.10
Public Safety Revolving Fund	601,300.00
School Districts	218,067,858.88
State Transportation Fund.....	1,584,014.06
Trauma Care Assist. Rev. Fund	2,528,217.00
Wildlife Conservation Fund	153,291.68
Refunded	1,063,574.96
Transfer	504,233.76
Transfer to #1695A	164,929,551.00

Motor Fuel Special

Assessment Fee	\$ 30,615,276.22
Cancelled Vouchers	3,843.33

Corporation Comm. Fund	\$ 1,000,000.00
Environmental Trust Fund	0.00
Higher Ed. Facilities Rev. Fund	14,080,527.46
Petroleum Storage Tank Indemnity Fund	14,080,527.45
State Transportation Fund	0.00
Payments to Tribes	1,374,081.15
Refunded	83,983.49



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Multiple Injury Trust Fund \$ 39,427,818.18
 Cancelled Vouchers..... 485.69

Non-Game Wildlife Improvement..... \$ 9,245.00

Occupational Health and Safety Tax \$ 1,566,450.95
 Cancelled Vouchers 96.37

OKC Bombing Memorial Fund \$ 7,370.00

Oklahoma Tax Commission Reimbursement \$ 2,669,316.14

Organ Donor Program \$ 205,930.68

Pari-Mutuel Tax..... \$ 2,687,696.44

Petroleum Excise Tax - Gas \$ 6,456,085.55
 Cancelled Vouchers 861.77

Where It Went

Multiple Injury Trust Fund \$ 37,701,545.33
 Pub. Employees Safety Fund ... 856,729.95
 Vocational-Technical Fund..... 428,365.00
 Workers Compensation
 Fraud Unit Fund..... 428,365.00
 Refunded 13,298.59

Non-Game Wildlife Improvement Fund \$ 9,436.00
 Reserve* (191.00)

Special Occupational Health and Safety Fund \$ 1,563,901.57
 Refunded 2,645.75

Bombing Memorial Foundation \$ 7,370.00

OTC Reimbursement Fund .. \$ 2,666,084.63
 Refunded 3,231.51

Dept. of Public Safety \$ 1,974.91
 Oklahoma Tax Comm. Fund ... 27.10
 Organ Donor Revolving Fund 203,928.67

General Revenue Fund \$ 2,687,696.44

Corp. Comm. Plugging Fund \$ 675,561.17
 General Revenue Fund 5,466,096.48
 Interstate Oil Compact Fund... 258,429.10
 Refunded 56,860.57



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Petroleum Excise Tax - Oil \$	1,627,644.85
Cancelled Vouchers	12.27
Pick Six/Seven Wager	\$ 21,350.30
Printing & Revolving Fund \$	1,127,247.46
Transfer	(92,141.71)
Public Service Penalties \$	19,358.01
Balance, July 1, 2002	47,141.50
Rural Electric Co-op License \$	4,827.71
Rural Electric Co-op Tax ... \$	18,486,989.54
Balance, July 1, 2002.....	271.84
Sales Tax - State	\$ 1,422,902,928.14
Cancelled Vouchers.....	517,090.39
Interest Earned.....	652,300.85

Where It Went

Corp. Comm. Plugging Fund \$	169,719.71
General Revenue Fund	1,363,320.34
Interstate Oil Compact Fund...	79,345.49
Refunded	15,271.58
General Revenue Fund	\$ 21,350.30
Oklahoma Tax Comm. Fund \$	1,028,420.85
Refunded	6,684.90
Counties for Ad Valorem Dist.\$	1,538.75
General Revenue Fund	1,538.76
Reserve*	63,422.00
General Revenue Fund	\$ 4,827.71
General Revenue Fund	\$ 924,350.63
School Districts	17,562,661.77
Refunded	248.98
Educ. Reform Rev. Fund	\$ 151,140,233.28
General Revenue Fund	1,204,058,219.38
Teachers Retirement	
Revolving Fund.....	49,512,516.87
Refunded	19,046,193.81
Transfer	315,156.04



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Sales Tax - City \$ 1,004,909,232.93
 Interest Earned..... 450,767.80

Sales Tax - County \$ 119,760,475.17
 Interest Earned..... 53,599.84

Sales Tax Permits \$ 621,620.19
 Cancelled Vouchers 1,245.00

Sales Tax Vendors List \$ 3,450.00

Service Charge Fee \$ 88,354.99

Severance Tax on Gas \$ 473,029,592.74
 Cancelled Vouchers..... 375,837.16

Where It Went

#1695B to Cities & Towns \$ 994,561,167.50
 Oklahoma Tax Comm. Fund ... 10,141,969.17
 Transfer 206,096.26
 Interest to Cities and Towns ... 450,767.80

#1695B to Counties \$ 118,533,318.19
 Oklahoma Tax Comm. Fund ... 1,197,306.12
 Transfer 29,850.86
 Interest to Counties 53,599.84

General Revenue Fund \$ 608,382.50
 Refunded 14,482.69

Oklahoma Tax Comm. Fund \$ 3,075.00
 Refunded 300.00
 Transfer 75.00

Oklahoma Tax Comm. Fund \$ 88,354.99

Counties for Roads \$ 30,460,740.23
 General Revenue Fund 365,699,531.35
 School Districts 30,460,740.23
 Refunded 46,784,418.09



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Severance Tax on Oil.....	\$ 119,867,003.27
Cancelled Vouchers.....	93,948.25

Special Fuel Decals.....	\$ 299,390.00
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Special Fuel Tax.....	\$ 153,588.98
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Special License Plates

Transfer	\$ 474,321.00
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Where It Went

Common Education	
Technical Fund	\$ 28,904,508.16
Counties for Roads	8,492,134.09
County Bridge and Road Fund..	4,809,925.91
Higher Educ. Capital Fund	28,904,508.17
Oklahoma Student Aid	
Revolving Fund	28,904,508.17
Okla. Water Resources Board	4,809,925.91
School Districts	8,492,134.09
Refunded	6,643,307.02

General Revenue Fund	\$ 199,646.00
State Transportation Fund	98,220.00
Refunded	1,524.00

Counties for Roads	\$ 46,878.98
County Bridge and Road Fund..	4,779.32
County Bridge and Road Fund (Resolution)	342.37
General Revenue Fund	1,862.78
State Transportation Fund	99,075.20
Refunded	650.33

Ag-N-Class Fund	\$ 8,952.00
Attorney Gen. Revolving Fund	340.00



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Special License Plates - continued ...

Where It Went

Boy Scouts of America	1,660.00
Breast Cancer Rev. Fund	12,240.00
Child Abuse Prevention Fund	1,160.00
Children's Hosp. Safe Kids Fund	140.00
Choose Life Assist. Rev. Fund	3,680.00
Colleges & Universities	92,900.00
Counties for EMT's	2,715.00
Education Reform Rev. Fund	136.85
Environmental Educ. Rev. Fund	17,688.00
Firemans Museum and Building Memorial Fund	49,995.00
4-H Club	1,060.00
Heartland Scholarship Fund ..	4,960.00
Higher Education Rev. Fund ..	136.85
Historical Society Rev. Fund ..	945.00
Law Enforcement Retirement Fund ..	4,260.00
Mental Retardation Rev. Fund ..	13,935.00
Non-Game Wildlife Improvement Fund	199,961.00
Oklahoma Dept. Career & Technology Education Ag. Rev. Fund ..	220.00
Okla. Tax Comm. Reimb. Fund ..	43,346.00
Support Adopt. Respect Life Rev. Fund	325.00
Teacher Retirement	2,326.45
Tourism Department Rev. Fund ..	3,075.00
U.S. Olympic Committee	8,027.00
Vocational-Technical Fund	136.85



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Tax Security Fund	\$	1,265,136.60
Balance, July 1, 2002		3,144,619.86
Cancelled Vouchers		300.00
Transfer		75.00

Telephone Surcharge	\$	1,196,625.95
Cancelled Vouchers		61.05

Tobacco Products License	\$	2,157.02
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Tobacco Products Tax	\$	12,282,375.07
Cancelled Vouchers		3,274.55

Tourism Gross Receipts Tax	\$	4,277,832.59
Cancelled Vouchers		2,080.28

Transport and Reclaimer Permits	\$	7,907.69
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Tribal Cigarette/ Tobacco Payments	\$	9,468,712.28
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Where It Went

Refunded	\$	85,996.66
Reserve*		4,324,134.80

Telecommunications for Hearing Impaired Revolving Fund	\$	1,196,625.95
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General Revenue Fund	\$	2,127.02
Refunded		30.00

General Revenue Fund	\$	12,282,099.56
Refunded		3,550.06

General Revenue Fund	\$	127,350.30
Oklahoma Tourism Promotion Revolving Fund		4,117,659.50
Refunded		34,903.07

General Revenue Fund	\$	8,930.79
Reserve*		(1,023.10)

General Revenue Fund	\$	9,468,712.28
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Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From		Where It Went	
Unclassified Receipts	\$ 56,643.58	General Revenue Fund	\$ 5,181.45
Balance, July 1, 2002	115,118.77	Refunded	11,991.42
Transfer	7,888.75	Reserve*	147,681.77
		Transfer	14,796.46
Use Tax - State	\$ 97,707,255.22	Educ. Reform Rev. Fund	\$ 9,377,493.40
Interest Earned	48,375.99	General Revenue Fund	63,884,133.07
Cancelled Vouchers	483,429.70	Teachers Retirement Rev. Fund	2,647,669.37
		Refunded	21,925,620.68
		Transfer	404,144.39
Use Tax - City	\$ 45,208,494.38	#1695U to Cities	\$ 44,696,027.68
Interest Earned	21,931.35	Oklahoma Tax Comm. Fund ..	454,259.81
		Interest to Cities	21,931.35
		Transfer	58,206.89
Use Tax - County	\$ 5,695,120.84	#1695U to Counties	\$ 5,601,030.32
Interest Earned	2,733.56	Oklahoma Tax Comm. Fund ..	56,576.03
		Interest to Counties	2,733.56
		Transfer	37,514.49
Vehicle Revenue Tax			
Stamps	\$ 46,378.87	General Revenue Fund	\$ 44,847.38
		Refunded	1,531.49
Veterans Aff. Improvement \$	3,846.00	Capital Improvement	
		Rev. Fund	\$ 3,846.00



Fiscal Year 2002-2003

Revenue and Apportionment, continued

Where It Came From

Warrant Intercept Account \$ 18,870,370.08
 Transfer 308.16

Warrant Release Filing Fee \$ 116,982.27
 Balance, July 1, 2002 101,314.30

Waste Tire Recycling Fee .. \$ 4,848,999.67

Workers Compensation Insurance Premium Tax \$ 5,573,181.32

Where It Went

Transfer \$ 18,870,678.24

Counties for County Clerks.. \$ 105,274.00
 Refunded 143.00
 Reserve* 112,879.57

Dept. of Environmental Quality Revolving Fund .. \$ 193,862.04
 Oklahoma Tax Comm. Fund .. 193,862.04
 Waste Tire Recycling Indemnity Fund 4,458,826.83
 Refunded 2,448.76

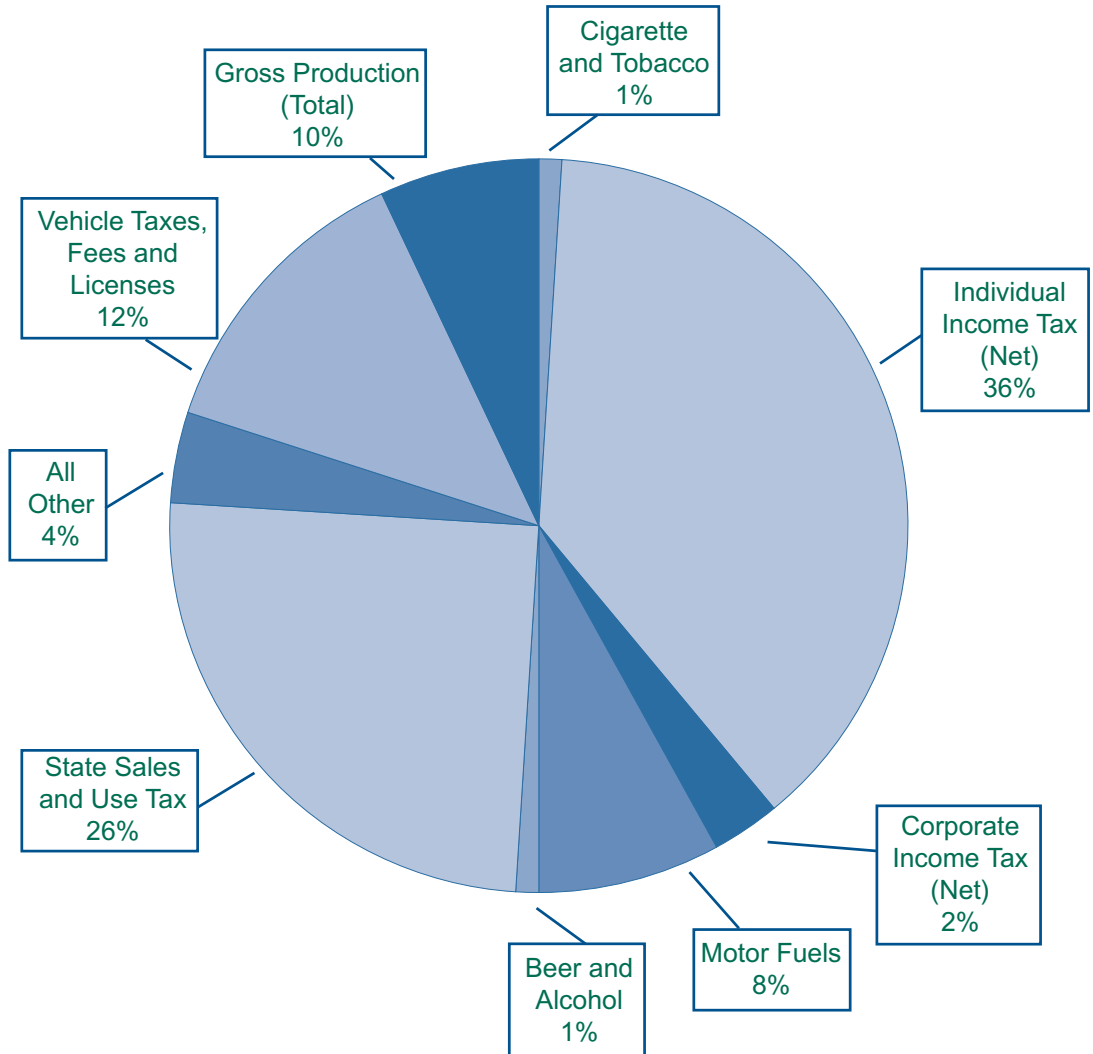
General Revenue Fund \$ 5,572,798.22
 Refunded 383.10

**Reserve - Funds held in litigation or for other disposition.*



The Oklahoma Tax Dollar Fiscal Year 2002-2003

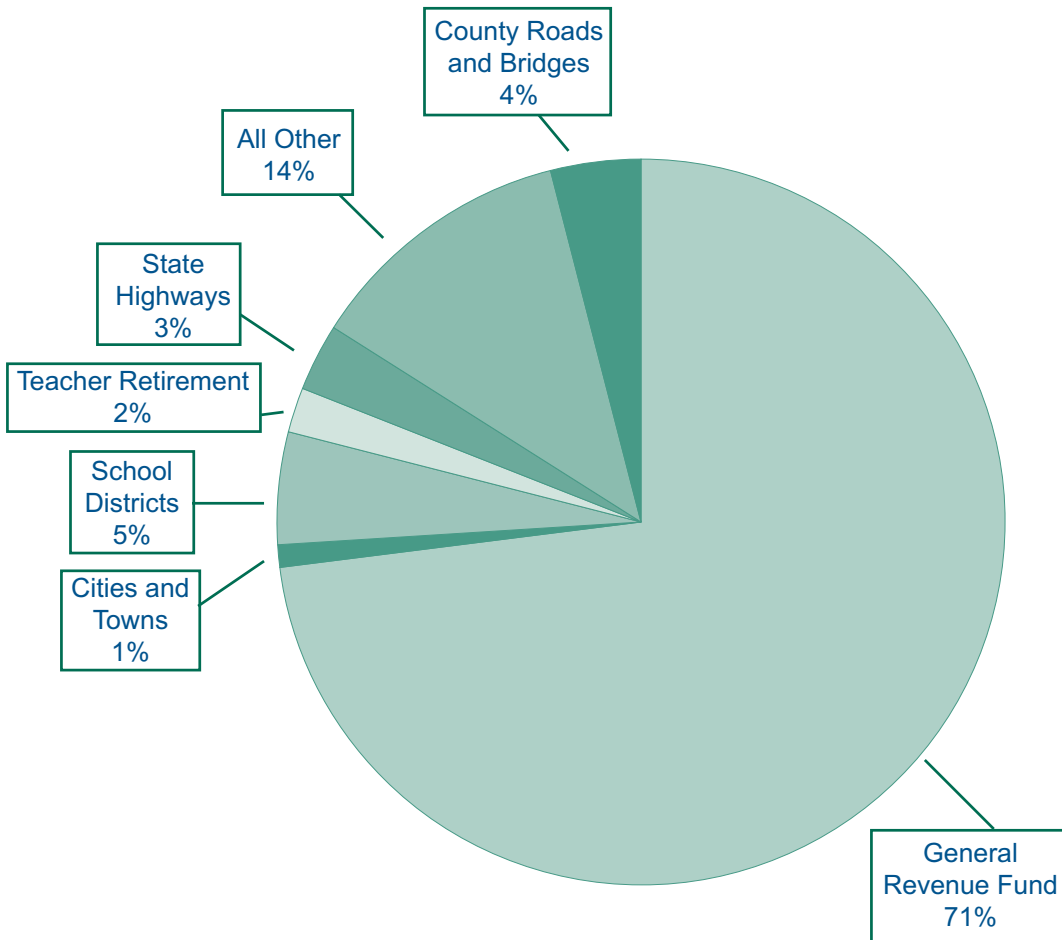
How Funds Were Paid In...





The Oklahoma Tax Dollar Fiscal Year 2002-2003

How Funds Were Allocated...





Collections from Major Tax Sources From Fiscal Year 1970 to 2003

Fiscal Year	Alcoholic Beverage Tax	Beverage Tax and License	Cigarette Tax and License
1969-70	\$ 8,927,264.51	\$ 9,648,644.02	\$ 34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67



Collections from Major Tax Sources From Fiscal Year 1970 to 2003

Fiscal Year	Corporate Franchise Tax	Estate Tax	Gasoline Excise Tax
1969-70	\$ 5,781,884.27	\$ 12,703,518.94	\$ 83,454,785.75
1970-71	6,232,399.64	15,190,111.12	88,406,749.85
1971-72	6,457,471.52	17,073,290.71	93,630,513.95
1972-73	7,358,957.30	15,293,408.92	98,633,994.47
1973-74	7,296,797.37	20,071,339.06	99,687,468.37
1974-75	8,623,168.70	22,886,662.38	99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40



Collections from Major Tax Sources From Fiscal Year 1970 to 2003

Fiscal Year	Gross Production (severance)	Income Tax
1969-70	\$ 49,350,182.76	\$ 89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65



Collections from Major Tax Sources From Fiscal Year 1970 to 2003

Fiscal Year	State Sales Tax	Tobacco Tax and License
1969-70	\$ 88,867,949.11	\$ 3,237,187.32
1970-71	95,037,837.09	3,393,670.61
1971-72	106,623,323.56	3,309,548.78
1972-73	116,494,290.64	3,380,743.79
1973-74	134,285,860.19	3,274,496.01
1974-75	149,815,232.24	3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09



Our mission is to serve
the people of Oklahoma
by promoting tax
compliance through
quality service and fair
administration.

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