



ANNUAL
REPORT
OF THE
OKLAHOMA TAX
COMMISSION

Fiscal Year Ended

June 30, 2004



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OF THE
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR
ENDED JUNE 30, 2004**



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OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

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

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

March 16, 2005

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, 2004.

Total collections from all sources administered by the Commission during Fiscal Year 2004 totaled \$8,311,430,081.77. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and use taxes and county lodging taxes, amounted to \$7,034,554,755.57.

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

Respectfully submitted,

Thomas E. Kemp, Jr., Chairman

Jerry Johnson, Vice-Chairman

Constance Irby, Secretary-Member



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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.

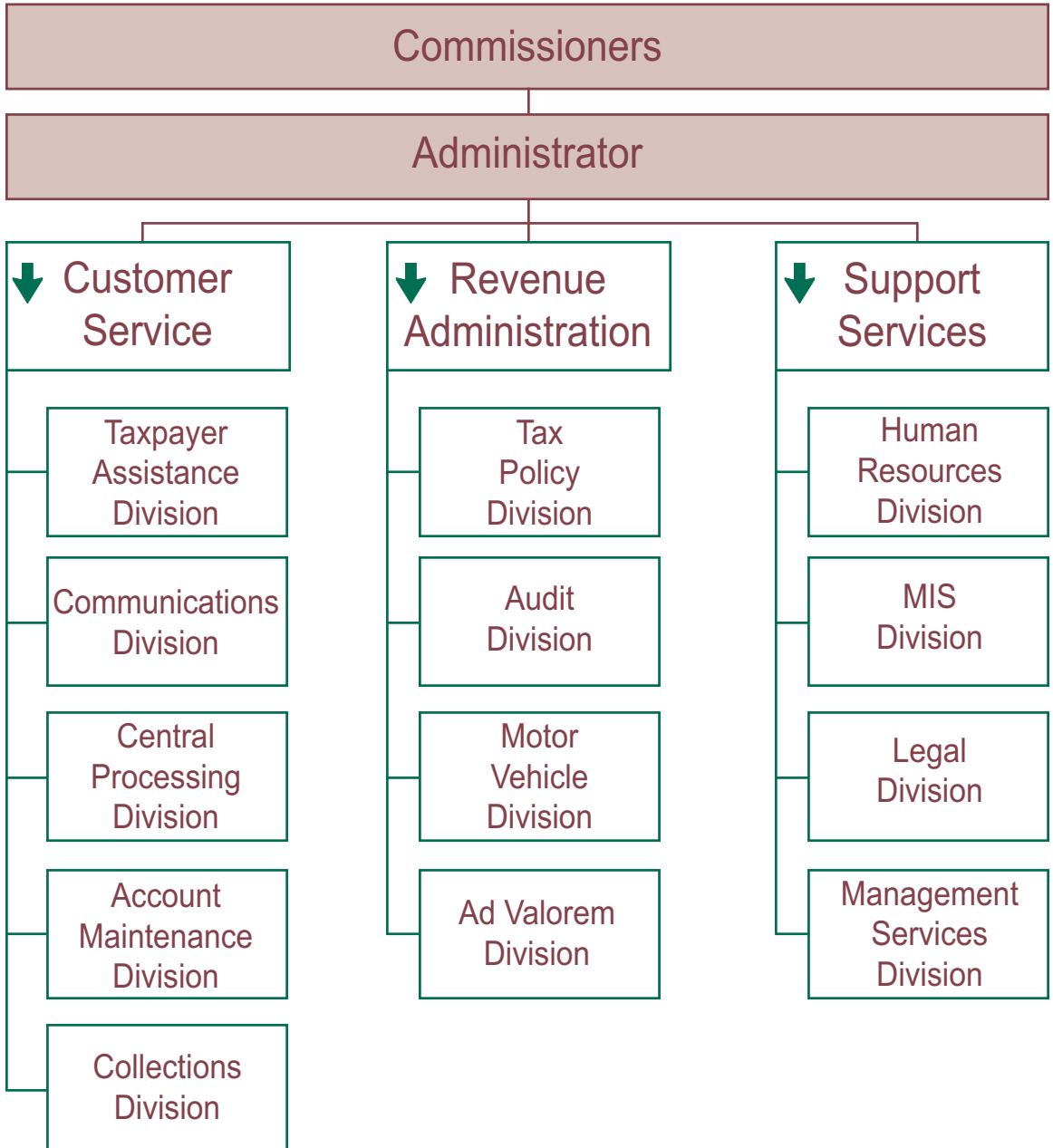
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

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 2003-2004 TAXES AND COLLECTIONS

Income Tax Gross Collections	\$ 3,063,040,440.43
Refunded	\$ 551,551,812.02
Net Income Tax Revenue	\$ 2,511,488,628.41
• Individual Income Tax Net	\$ 2,378,959,777.57

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	\$ 132,528,850.84
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Flat Rate: 6% of Oklahoma Taxable Income.



REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Gross Production Taxes	\$ 701,155,928.17
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- **Severance Tax** **\$ 691,778,683.23**

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 2004, the rate for oil and gas was constant at 7%.

- **Petroleum Excise Tax** **\$ 9,377,244.94**

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

Sales and Use Taxes	\$ 1,620,699,857.04
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- **State Sales Tax** **\$ 1,515,360,556.51**

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

- **State Use Tax** **\$ 105,339,300.53**

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 **\$1,057,658,673.69** and county sales taxes totaling **\$153,649,403.59**. City use tax collections amounted to **\$56,440,254.96** and county use tax totaled **\$8,819,070.90**. County lodging taxes amounted to **\$307,923.06**.



REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Vehicle Taxes and Licenses	\$ 734,432,190.79
• Aircraft Excise Tax	\$ 2,134,301.42
• Aircraft License Fees	413,631.84
• Amateur Radio Operators License	3,441.50
• Drivers License Reinstatement Fees	2,750,000.00
• Motor License Agent Remittances	528,745,819.10
• Motor Vehicle Proration	187,269,874.49
• Motor Vehicle Rental Tax	7,078,806.14
• Overweight Truck Permit	5,991,041.00
• Vehicle Inventory Stamps	45,275.30

Motor Fuel Taxes	\$ 491,066,912.60
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- **Gasoline Tax** **\$ 302,800,579.83**

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** **\$ 22,214.57**
- **Diesel Tax** **\$ 158,487,577.51**

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** **\$ 272,438.00**

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** **\$ 29,484,102.69**

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 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses	\$ 70,405,723.68
<ul style="list-style-type: none"> • Cigarette Tax \$ 47,310,845.22 <p>Cigarettes, 23 cents per pack of 20.</p> • Cigarette License \$ 89,284.49 <ul style="list-style-type: none"> Retail: \$ 30 for a 3 year permit. Wholesale: \$ 25 for a 1 year permit. Distributing Agent: \$100 for a 1 year permit. • Tobacco Products Tax \$ 12,423,555.79 <p>Cigars weighing less than 3 lbs. per thousand: 18 cents per pack of 20 (\$0.009 each).</p> <p>Cigars weighing more than 3 lbs. per thousand: 3 cents each.</p> <p>Smoking Tobacco: 40% of factory list price.</p> <p>Chewing Tobacco: 30% of factory list price.</p> • Tobacco License \$ 1,320.03 <p>A \$5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.</p> • Tribal Cigarette/Tobacco Payments \$ 10,580,718.15 <ul style="list-style-type: none"> 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 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Beverage Taxes and Licenses	\$ 69,548,448.88
<ul style="list-style-type: none"> • Alcoholic Beverage Tax \$ 25,300,218.24 <ul style="list-style-type: none"> 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 \$ 24,003,209.22 <ul style="list-style-type: none"> Beer 3.2% or less: \$11.25 per 31-gallon barrel. • Beverage License (3.2% Beer) \$ 808,035.78 <ul style="list-style-type: none"> Manufacturer: \$500. Wholesale: \$250. Retail (3 year permit): <ul style="list-style-type: none"> 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 \$ 19,436,985.64 <ul style="list-style-type: none"> 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 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Estate Tax	\$ 113,134,722.11
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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 2004 was \$850,000. 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	\$ 42,689,670.78
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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	\$ 20,449,371.69
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- **Tax:** 2% of gross receipts from the sale of electric service. **\$ 20,446,441.19**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$ 2,930.50**

Realty Transfer Tax	\$ 12,051,570.41
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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 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts	\$	95,879,918.99
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• Admission Fees	\$	45,113.00
• Alternative Fuel Surcharge		7,249.25
• Bingo Tax		4,978,884.66
• Blind and Deaf Schools Fund		35,670.00
• Boxing Event Assessment		949.30
• Breast Cancer Fund		71,007.00
• Charity Games Tax		376,960.54
• Coin-Operated Device Decals/Distributor Permits		3,929,260.66
• Controlled Dangerous Substance Tax Stamps		300.00
• Driving Record Fee		936,496.00
• Energy Resources Assessment		9,792,753.65
• Farm Implement Tax Stamps		5,789.50
• Fireworks Licenses		44,780.93
• Freight Car Tax		741,459.19
• Group Self-Insurance Premium Tax		471.05
• Indigent Care Program		69,105.00
• Individual Self-Insurance Premium Tax		9,355.66
• MLA School Fund		10,059.69
• Marginal Well Fee		301,539.56
• Multiple Injury Trust Fund		29,355,615.46
• Non-Game Wildlife Improvement Fund		62,200.00
• Occupational Health and Safety Tax		1,805,817.61
• OKC Bombing Memorial Fund		30,876.00
• Oklahoma Silver-Haired Legislature Program		3,134.00
• Organ Donor Program		184,325.75



REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• OTC Reimbursements	\$ 2,755,206.66
• Pari-Mutuel Tax	2,799,509.02
• Pick Six/Seven Wager Tax	22,390.56
• Printing and Revolving Fund	1,123,117.32
• Public Service Penalties	350.00
• Sales Tax Permits	795,406.30
• Sales Tax Vendors List	18,301.91
• Service Charge Fee	82,998.17
• Tax Security Fund	422,686.16
• Telephone Surcharge	1,031,725.44
• Tourism Gross Receipts Tax	4,705,640.75
• Transport and Reclaimer License Fees	39,354.74
• Tulsa Reconciliation Education and Scholarship Fund	3,553.00
• Unclassified Receipts	94,217.36
• Veterans Affairs Improvement	25,648.00
• Warrant Intercept Account	17,726,304.77
• Warrant Release Filing Fee	94,458.36
• Waste Tire Recycling Fee	5,013,428.29
• Workers Compensation Insurance Premium Tax	6,326,448.72

Grand Total Collections* \$7,034,554,755.57

* 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 2003-2004	Fiscal Year 2002-2003
Admission Fees.....	\$ 45,113.00	\$ 39,451.87
Aircraft Excise Tax.....	2,134,301.42	3,565,547.68
Aircraft License Fees.....	413,631.84	375,882.64
Alcoholic Beverage I.D. Stamps.....	N.A.	83.95
Alcoholic Beverage Tax.....	25,300,218.24	24,398,575.92
Alternative Fuel Surcharge.....	7,249.25	18,848.05
Amateur Radio Operators License.....	3,441.50	3,428.00
Beverage License.....	808,035.78	368,217.26
Beverage Tax.....	24,003,209.22	23,866,102.72
Bingo Tax.....	4,978,884.66	6,184,991.23
Blind/Deaf Schools Fund.....	35,670.00	6,821.00
Boxing Event Assessment.....	949.30	45,631.91
Breast Cancer Fund.....	71,007.00	9,546.00
Charity Games Tax.....	376,960.54	486,646.34
Cigarette License.....	89,284.49	57,631.16
Cigarette Tax.....	47,310,845.22	49,498,725.51
Coin-Operated Device Decals/Distr. Permits.....	3,929,260.66	3,834,782.00
Controlled Dangerous Substance Tax Stamps.....	300.00	40.00
Delinquencies/Warrants.....	0.00	0.00
Diesel Fuel Excise Tax.....	158,487,577.51	161,855,366.42
Documentary Stamp Tax.....	12,051,570.41	10,313,327.23
Drivers License Reinstatement Fee.....	2,750,000.00	2,750,000.00
Drivers Record Fee.....	936,496.00	875,444.00
Energy Resources Assessment.....	9,792,753.65	8,274,423.97
Estate Tax.....	113,134,722.11	77,218,464.77



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Farm Implement Tax Stamps	\$ 5,789.50	\$ 4,261.96
Fireworks License	44,780.93	45,810.00
Franchise Tax	42,689,670.78	42,971,021.87
Freight Car Tax	741,459.19	764,012.95
Gasoline Excise Tax	302,800,579.83	295,443,382.40
Group Self-Insurance Premium Tax	471.05	420.00
Income Tax - Individual	2,843,906,136.43	2,678,681,496.22
Income Tax - Corporate	219,134,304.00	195,685,752.43
Indigent Care Program	69,105.00	9,075.00
Individual Self-Insurance Premium Tax	9,355.66	8,281.21
Marginal Well Fee	301,539.56	290,215.87
Mixed Beverage Gross Receipts Tax	19,436,985.64	18,453,848.22
Motor Fuel Special Assessment Fee	29,484,102.69	30,615,276.22
Motor License Agent Remittances	528,745,819.10	503,577,238.97
Motor Vehicle Proration	187,269,874.49	187,808,233.73
Motor Vehicle Rental Tax	7,078,806.14	6,921,435.48
Non-Game Wildlife Improvement	62,200.00	9,245.00
Occupational Health & Safety Tax	1,805,817.61	1,566,450.95
OKC Bombing Memorial Fund	30,876.00	7,370.00
Oklahoma Silver Haired Legislature Program	3,134.00	N.A.
Oklahoma Tax Commission Reimbursements	2,755,206.66	2,669,316.14
Organ Donor Program	184,325.75	205,930.68
Overweight Truck Permits	5,991,041.00	5,072,184.00
Pari-Mutuel Tax	2,799,509.02	2,687,696.44
Petroleum Excise Tax	9,377,244.94	8,083,730.40



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Pick Six/Seven Wager	\$ 22,390.56	\$ 21,350.30
Rural Electric Co-op License	2,930.50	4,827.71
Rural Electric Co-op Tax	20,446,441.19	18,486,989.54
Sales Tax	1,515,360,556.51	1,422,902,928.14
Sales Tax Permits	795,406.30	621,620.19
Sales Tax Vendors List	18,301.91	3,450.00
Service Charge Fee	82,998.17	88,354.99
Severance Tax	691,778,683.23	592,896,596.01
Special Fuel Decals	272,438.00	299,390.00
Special Fuel Use Tax	22,214.57	153,588.98
Telephone Surcharge	1,031,725.44	1,196,625.95
Tobacco Products License	1,320.03	2,157.02
Tobacco Products Tax	12,423,555.79	12,282,375.07
Tourism Gross Receipts Tax	4,705,640.75	4,277,832.59
Transport & Reclaimer Permits	39,354.74	7,907.69
Tribal Cigarette/Tobacco Payments	10,580,718.15	9,468,712.28
Tulsa Reconciliation Education & Scholarship Fund Use Tax	3,553.00	N.A.
Vehicle Revenue Tax Stamps	105,339,300.53	97,707,255.22
Veterans Affairs Improvement	45,275.30	46,378.87
Warrant Release Filing Fee	25,648.00	3,846.00
Waste Tire Recycling Fee	94,458.36	116,982.27
Workers Comp. Insurance Premium Tax	5,013,428.29	4,848,999.67
	6,326,448.72	5,573,181.32
Total Tax, License, Fee and Permit Collections	\$ 6,985,822,404.81	\$ 6,526,641,015.58

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COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Miscellaneous Accounts		
MLA School Fund	\$ 10,059.69	\$ 0.00
Multiple Injury Trust Fund	29,355,615.46	39,427,818.18
Printing & Revolving Fund	1,123,117.32	1,127,247.46
Public Service Penalties	350.00	19,358.01
Tax Security Fund	422,686.16	1,265,136.60
Unclassified Receipts	94,217.36	56,643.58
Warrant Intercept Account	17,726,304.77	18,870,370.08
Total Miscellaneous Collections	\$ 48,732,350.76	\$ 60,766,573.91
Grand Total Collections*	\$ 7,034,554,755.57	\$ 6,587,407,589.49

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

N.A. = Not Applicable



APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Ad Valorem Reimbursement Fund	\$ 24,479,645.19	\$ 21,671,599.79
Adaptive Grant Program/Mental Retardation		
Revolving Fund	20,256.00	13,935.00
Ag-N-Class Fund	10,008.00	8,952.00
Attorney General Revolving Fund	200.00	340.00
Blind and Deaf Schools Fund	35,670.00	6,821.00
Boy Scouts of America	1,560.00	1,660.00
Breast Cancer Act Revolving Fund	86,387.00	21,786.00
Capital Improvement Revolving Fund	25,648.00	3,846.00
Capital Preservation and Economic		
Enhancement Fund	0.00	0.00
Child Abuse Prevention Fund	1,080.00	1,160.00
Children's Hospital Safe Kids Fund	60.00	140.00
Choose Life Assistance Revolving Fund	8,100.00	3,680.00
Cities and Towns	32,037,360.26	31,712,197.84
Colleges and Universities	135,040.00	92,900.00
Commission on Marginally Producing		
Oil and Gas Wells	257,821.83	316,180.93
Common Education Technical Fund	32,620,012.94	28,904,508.16
Community-Based Substance Abuse Revolving Fund	236,800.00	N.A.
Corporation Commission Fund	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund	979,691.88	845,280.88
Counties for Ad Valorem Distribution	63,597.00	1,538.75
Counties for County Clerks	106,106.00	105,274.00
Counties for County Government	4,982,025.70	4,948,613.32



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Counties for EMT's	\$ 3,390.00	\$ 2,715.00
Counties for Roads	198,855,470.59	190,512,427.36
County Bridge and Road Fund	16,736,241.44	16,195,142.62
County Road Fund	15,568,242.02	15,464,995.24
County Road Improvement Revolving Fund	21,799,303.29	21,651,957.23
Dept. of Environmental Quality Revolving Fund	198,180.17	193,862.04
Dept. of Public Safety Revolving Fund	5,958,306.61	603,274.91
Dept. of Public Safety Patrol Vehicle Fund	500,000.00	500,000.00
DPS Imaging System Revolving Fund	4,001,971.25	2,928,929.25
Drug Abuse Education Revolving Fund	300.00	40.00
Education Reform Revolving Fund	381,835,091.69	395,011,560.13
Energy Resources Revolving Fund	9,768,753.65	8,250,423.97
Environmental Education Revolving Fund	14,688.00	17,688.00
Environmental Trust Fund	0.00	0.00
Firemans Museum & Building Memorial Fund	55,680.00	49,995.00
4-H Club	1,282.00	1,060.00
General Revenue Fund	4,444,052,032.31	3,954,259,963.26
Heartland Scholarship Fund	4,280.00	4,960.00
Higher Education Capital Fund	32,620,012.94	28,904,508.17
Higher Education Facilities Revolving Fund	13,536,652.52	14,080,527.46
Higher Education Revolving Fund	373.75	136.85
Historical Society Revolving Fund	825.00	945.00
Indigent Health Care Revolving Fund	69,105.00	9,075.00
Individual Self-Insur. Guaranty Fund	9,175.94	6,998.21



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Interstate Oil Compact Fund	\$ 391,193.01	\$ 337,774.59
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Multiple Injury Trust Fund	27,040,298.96	37,701,545.33
Non-Game Wildlife Improvement Fund	298,884.00	209,397.00
OKC Bombing Memorial Fund	30,876.00	7,370.00
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	1,080.00	220.00
Oklahoma Aeronautics Revolving Fund	2,589,581.17	4,008,426.22
Oklahoma Alternative Fuels Conversion Fund	7,249.25	18,848.05
Oklahoma Building Bonds Sinking Fund	47,197,711.60	49,475,981.70
Oklahoma Law Enforcement Retirement Fund	8,100,277.79	8,195,832.74
Oklahoma Silver Haired Legislature Program	3,134.00	N.A.
Oklahoma Student Aid Revolving Fund	32,620,012.94	28,904,508.17
Oklahoma Tax Commission Fund	15,884,611.64 ^(a)	15,404,939.71 ^(b)
Oklahoma Tax Commission Reimbursement Fund	5,418,598.52	5,441,392.73
Oklahoma Teachers Retirement System	143,100,533.31	128,879,975.85
Oklahoma Tourism & Passenger Revolving Fund ...	850,000.00	N.A.
Oklahoma Tourism Promotion Revolving Fund	4,488,434.69	4,117,659.50
Oklahoma Water Resources Board	5,428,213.65	4,809,925.91
Organ Donor Revolving Fund	182,787.87	203,928.67
Participating Tribes	19,466,176.91	19,177,848.06
Petroleum Storage Tank Indemnity Fund	13,536,652.51	14,080,527.45
Professional Boxing Licensing Revolving Fund	949.30	45,631.91
Public Employees Safety Fund	849,999.99	856,729.95



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Public Transit Revolving Fund	\$ 850,000.00	\$ 850,000.00
Railroad Maintenance Revolving Fund	741,459.19	1,614,012.95
Returned to Counties - Admission Fees	23,545.48	24,428.18
Returned to Counties - Aircraft Mfg. Fees	250.00	500.00
School Districts	284,156,671.32	274,583,394.97
Special Occupational Health and Safety Fund	1,796,126.29	1,563,901.57
State Transportation Fund	196,997,785.47	191,766,934.83
Support Adoption Respect Life Revolving Fund	750.00	325.00
Telecommunications for Hearing Impaired Revolving Fund	903,460.28	1,196,625.95
Tourism Department Revolving Fund	3,675.00	3,075.00
Trauma Care Assistance Revolving Fund	3,107,836.00	2,528,217.00
Tulsa Reconciliation Education & Scholarship Fund	3,553.00	N.A.
Turnpike Authority Trust Fund	37,932,369.69	34,267,581.03
U.S. Olympic Committee	1,495.00	8,027.00
Vocational-Technical Fund	425,373.75	428,501.85
Waste Tire Recycling Indemnity Fund	4,612,037.68	4,458,826.83
Wildlife Conservation Fund	161,367.32	153,291.68
Workers Compensation Fraud Unit Fund	425,000.00	428,365.00
Total Apportionment	\$ 6,103,206,440.55	\$ 5,574,966,070.75

(a) Includes \$12,848,706.54 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.
 (b) Includes \$11,851,501.09 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT

WHERE IT CAME FROM

WHERE IT WENT

Admission Fees \$ 45,113.00

Cities and Towns \$ 21,549.32

County Government 23,545.48

Reserve* 18.20

Aircraft Excise Tax \$ 2,134,301.42

Oklahoma Aeronautics
Revolving Fund \$ 2,130,160.03

Refunded 4,141.39

Aircraft License \$ 413,631.84

Cancelled Vouchers 25.00

Counties-Aircraft Mfg. Fees \$ 250.00

General Revenue Fund 11,831.09

Oklahoma Aeronautics
Revolving Fund 382,538.51

Refunded 10,980.65

Transfer 8,056.59

Alcoholic Beverage Tax \$ 25,300,218.24

Cities and Towns \$ 8,103,104.84

General Revenue Fund 16,206,209.65

Oklahoma Tax Comm. Fund .. 723,512.13

Refunded 239,069.27

Transfer 28,322.35

Alternative Fuel Surcharge \$ 7,249.25

Oklahoma Alternative Fuels
Conversion Fund \$ 7,249.25

Amateur Radio

Operators License \$ 3,441.50

General Revenue Fund \$ 3,441.50



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Beverage License \$ 808,035.78
 Cancelled Vouchers 2,110.00

Beverage Tax \$ 24,003,209.22

Bingo Tax \$ 4,978,884.66

Blind/Deaf Schools Fund ... \$ 35,670.00

Boxing Event Assessment \$ 949.30

Breast Cancer Fund \$ 71,007.00

Charity Games Tax \$ 376,960.54

Cigarette License \$ 89,284.49
 Cancelled Vouchers 150.00

Cigarette Tax..... \$ 47,310,845.22

**Coin-Operated Device Decals/
 Distributor Permits** \$ 3,929,260.66
 Cancelled Vouchers 2,570.00

Conservation Excise Tax ... \$ 0.00
 Balance, July 1, 2003 2,000.00

WHERE IT WENT

General Revenue Fund \$ 555,997.84
 Substance Abuse Rev. Fund 236,800.00
 Refunded 17,347.94

General Revenue Fund \$ 24,003,209.22

General Revenue Fund \$ 4,978,884.66

Blind and Deaf Fund \$ 35,670.00

Professional Boxing Licensing
 Revolving Fund \$ 949.30

Breast Cancer Act Rev. Fund \$ 71,007.00

General Revenue Fund \$ 376,960.54

General Revenue Fund \$ 88,655.10
 Refunded 779.39

Oklahoma Building Bonds
 Sinking Fund \$ 47,197,711.60
 Refunded 113,133.62

General Revenue Fund \$ 3,928,321.66
 Refunded 3,509.00

Transfer \$ 2,000.00



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Controlled Dangerous Substance Tax \$ 300.00

County Lodging Tax \$ 307,923.06
Interest Earned 100.42

Delinquencies/Warrants P&I \$ 0.00
Balance, July 1, 2003 6,444.87

Diesel Fuel Excise Tax \$ 104,646,650.91
Balance, July 1, 2003 977,481.17
Cancelled Vouchers 13,998.46
Transfer 79,061.44

Diesel Fuel Tax

IFTA \$ 53,381,084.60
Importer for Use 207,350.00
Cancelled Vouchers 110,019.97
Transfer 19,176,656.94

WHERE IT WENT

Drug Abuse Education Revolving Fund \$ 300.00

#1695B to Counties \$ 304,843.83
Oklahoma Tax Comm. Fund .. 3,079.23
Interest to Counties 100.42

Transfer \$ 6,444.87

Counties for Roads \$ 23,387,380.63
County Bridge & Road Fund .. 2,977,564.57
County Bridge and Road Fund (Resolution) 208,267.74
General Revenue Fund 1,077,816.35
Participating Tribes 4,536,845.83
State Transportation Fund 50,889,714.63
Refunded 2,406,611.35
Transfer 19,191,596.09
Reserve* 1,041,394.79

Refunded \$ 10,395,725.42
Transfer to 1695A..... 62,479,386.09



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Diesel Fuel 120 Hour Permit \$ 252,492.00

General Revenue Fund \$ 148,240.20

Oklahoma Tax Comm. Fund .. 19,765.36

Refunded 5,425.00

Transfer 79,061.44

Documentary Stamp Tax \$ 12,051,570.41

General Revenue Fund \$ 12,047,669.55

Cancelled Vouchers 131.68

Refunded 4,032.54

Driving Record Fee \$ 936,496.00

General Revenue Fund \$ 936,496.00

Energy Resources

Energy Resources Revolving

Assessment \$ 9,792,753.65

Fund \$ 9,768,753.65

Oklahoma Tax Comm. Fund ... 24,000.00

Estate Tax \$ 113,134,722.11

General Revenue Fund \$ 111,143,286.90

Cancelled Vouchers 15,487.56

Refunded 2,006,922.77

Farm Implement Tax Stamps \$ 5,789.50

General Revenue Fund \$ 5,789.50

Fireworks License \$ 44,780.93

General Revenue Fund \$ 44,780.93

Franchise Tax \$ 42,689,670.78

General Revenue Fund \$ 41,660,448.51

Cancelled Vouchers 147,736.02

Refunded 1,176,958.29

Freight Car Tax \$ 741,459.19

Railroad Maint. Rev. Fund \$ 741,459.19

Gasoline Excise Tax \$ 302,800,579.83

Cities and Towns \$ 5,356,563.66

Cancelled Vouchers 224.10

Counties for Roads 85,183,242.84

County Bridge & Road Fund... 7,499,189.10



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Gasoline Excise Tax - continued...

County Bridge & Road Fund (Resolution)	621,764.62
General Revenue Fund	6,072,636.29
Oklahoma Aero. Rev. Fund	76,882.63
Participating Tribes	13,606,505.20
Public Transit Revolving Fund	850,000.00
State Transportation Fund	144,317,628.16
Tourism & Passenger Rev. Fund	850,000.00
Turnpike Authority Trust Fund	37,932,369.69
Refunded	434,021.74

Group Self-Insurance

Premium Tax.....	\$ 471.05
Balance, July 1, 2003	20,157.58

Reserve*	\$ 20,628.63
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Income Tax - Corporate \$ 219,134,304.00

Ad Valorem Reim. Fund	\$ 1,333,088.99
Educ. Reform Revolving Fund	21,995,968.18
General Revenue Fund	105,260,705.92
Teachers Retirement Rev. Fund	4,719,134.99
Refunded Net of Cancelled Vouchers	85,825,405.92

Income Tax - Individual \$2,843,906,136.43

Transfer	21,685.00
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Ad Valorem Reim. Fund	\$ 23,146,556.20
Education Reform Rev. Fund	193,042,278.64
General Revenue Fund	2,016,527,975.45
Teacher Retirement Fund	81,938,808.92



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Income Tax - Individual - continued...

Indigent Health Care \$ 69,105.00

**Individual Self-Insurance
Premium Tax**..... \$ 9,355.66

Marginal Well Fee \$ 301,539.56
Balance, July 1, 2003 (35,743.86)

**Mixed Beverage Gross
Receipts Tax** \$ 19,436,985.64
Cancelled Vouchers 914.63

Motor Vehicle Collections:

Motor Lic. Agent Remits .. \$ 528,745,819.10
Motor Vehicle Proration 187,269,874.49
Motor Vehicle Rental Tax .. 7,078,806.14
Drivers Lic. Reinstatement Fee 2,750,000.00
Overweight Truck Permits 5,991,041.00
MLA School Fund 10,059.69
Cancelled Vouchers 10,385.70

WHERE IT WENT

Refunded Net of Cancelled
Vouchers..... 460,604,672.58
Transfer to 1695Q 46,935,279.21
Transfer to 1695W 21,732,250.43

Indigent Health Care Rev. Fund \$ 69,105.00

Individual Self-Insured
Guaranty Fund..... \$ 9,175.94
Refunded 100.00
Transfer 79.72

Commission on Marginal Producing
Oil and Gas Wells \$ 257,821.83
Oklahoma Tax Comm. Fund .. 7,973.87

General Revenue Fund \$ 19,384,468.73
Refunded 53,431.54

Cities and Towns \$ 18,556,142.44
Counties for Roads 43,593,901.02
County Government 4,982,025.70
County Road Fund 15,568,242.02
County Road Improvement
Revolving Fund..... 21,799,303.29
DPS Imaging System Rev. Fund 4,001,971.25



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Motor Vehicle Collections - continued...

DPS Patrol Vehicle Fund	500,000.00
General Revenue Fund	222,002,118.42
M.V. Driver Education Fund	900,000.00
Oklahoma Law Enforcement Retirement Fund	8,095,297.79
Oklahoma Tax Comm. Fund ...	859,112.19
OTC Reimbursement Fund	2,612,658.19
Public Safety Revolving Fund	5,956,786.00
School Districts	218,067,258.88
State Transportation Fund.....	1,667,462.19
Trauma Care Assist. Rev. Fund	3,107,836.00
Wildlife Conservation Fund.....	161,367.32
Refunded	730,137.17
Transfer	644,115.36
Transfer to #1695A	158,050,250.89

Motor Fuel Special

Assessment Fee \$ 29,484,102.69

Corporation Comm. Fund	\$ 1,000,000.00
Environmental Trust Fund	0.00
Higher Ed. Facilities Rev. Fund	13,536,652.52
Petroleum Storage Tank Indemnity Fund	13,536,652.51
State Transportation Fund	0.00
Payments to Tribes	1,322,825.88
Refunded	87,971.78



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Multiple Injury Trust Fund \$ 29,355,615.46

Multiple Injury Trust Fund \$ 27,040,298.96

Pub. Employees Safety Fund ... 849,999.99

Vocational-Technical Fund 425,000.00

Workers Compensation

Fraud Unit Fund 425,000.00

Refunded 615,316.51

Non-Game Wildlife

Improvement \$ 62,200.00

Balance, July 1, 2003 (191.00)

Non-Game Wildlife

Improvement Fund \$ 62,009.00

Occupational Health and

Safety Tax \$ 1,805,817.61

Cancelled Vouchers 240.00

Special Occupational Health

and Safety Fund \$ 1,796,126.29

Refunded 9,931.32

OKC Bombing Memorial Fund \$ 30,876.00

Bombing Memorial Foundation \$ 30,876.00

Oklahoma Silver-Haired

Legislature Program \$ 3,134.00

Silver-Haired Legis. Prog. \$ 3,134.00

Oklahoma Tax Commission

Reimbursement \$ 2,755,206.66

Cancelled Vouchers 903.33

OTC Reimbursement Fund .. \$ 2,753,803.33

Refunded 2,306.66

Organ Donor Program \$ 184,325.75

Dept. of Public Safety \$ 1,520.61

Oklahoma Tax Comm. Fund ... 17.27

Organ Donor Revolving Fund 182,787.87

Pari-Mutuel Tax \$ 2,799,509.02

General Revenue Fund \$ 2,799,509.02



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Petroleum Excise Tax - Gas \$ 7,506,567.91
 Cancelled Vouchers 653.15

Petroleum Excise Tax - Oil \$ 1,870,677.03
 Cancelled Vouchers 100.29

Pick Six/Seven Wager \$ 22,390.56

Printing & Revolving Fund \$ 1,123,117.32
 Transfer 194,460.69

Public Service Penalties \$ 350.00
 Balance, July 1, 2003 63,422.00

Rural Electric Co-op License \$ 2,930.50

Rural Electric Co-op Tax... \$ 20,446,441.19

WHERE IT WENT

Corp. Comm. Plugging Fund \$ 786,424.47
 General Revenue Fund 6,363,113.14
 Interstate Oil Compact Fund... 300,838.76
 Refunded 56,844.69

Corp. Comm. Plugging Fund \$ 193,267.41
 General Revenue Fund 1,552,473.72
 Interstate Oil Compact Fund... 90,354.25
 Refunded 34,681.94

General Revenue Fund \$ 22,390.56

Oklahoma Tax Comm. Fund \$ 1,102,194.03
 Refunded 119,509.87
 Transfer 95,874.11

Counties for Ad Valorem Dist. \$ 63,597.00
 General Revenue Fund 175.00

General Revenue Fund \$ 2,930.50

General Revenue Fund \$ 1,021,571.57
 School Districts 19,409,857.21
 Refunded 15,012.41



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Sales Tax - State	\$1,515,360,556.51
Cancelled Vouchers.....	170,491.53
Interest Earned.....	512,707.29

Sales Tax - City	\$1,057,658,673.69
Interest Earned.....	350,544.08

Sales Tax - County	\$ 153,649,403.59
Interest Earned.....	51,628.90

Sales Tax Permits	\$ 795,406.30
Cancelled Vouchers	935.00

Sales Tax Vendors List	\$ 18,301.91
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Service Charge Fee	\$ 82,998.17
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Severance Tax on Gas	\$ 553,222,787.10
Cancelled Vouchers.....	196,838.54

WHERE IT WENT

Educ. Reform Rev. Fund	\$155,907,833.20
General Revenue Fund	1,287,874,508.45
Teachers Retirement Revolving Fund.....	52,966,768.66
Refunded	12,914,645.02
Reserve*	6,380,000.00

#1695B to Cities & Towns	\$1,047,005,417.69
Oklahoma Tax Comm. Fund ...	10,653,256.00
Interest to Cities and Towns ...	350,544.08

#1695B to Counties	\$152,112,909.63
Oklahoma Tax Comm. Fund ...	1,536,493.96
Interest to Counties	51,628.90

General Revenue Fund	\$ 788,041.30
Refunded	8,300.00

Oklahoma Tax Comm. Fund \$	18,151.91
Refunded	150.00

Oklahoma Tax Comm. Fund \$	82,998.17
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Counties for Roads	\$ 36,956,849.93
General Revenue Fund	443,689,240.47
School Districts	36,956,849.93
Refunded	35,816,685.31



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Severance Tax on Oil.....\$ 138,555,896.13
 Cancelled Vouchers..... 165,445.89

Special Fuel Decals..... \$ 272,438.00

Special Fuel Tax..... \$ 22,214.57
 Transfer 14,939.15

Special License Plates
 Transfer \$ 580,296.00

WHERE IT WENT

Common Education
 Technical Fund \$ 32,620,012.94
 Counties for Roads 9,722,705.30
 County Bridge and Road Fund.. 5,428,213.65
 Higher Educ. Capital Fund 32,620,012.94
 Oklahoma Student Aid
 Revolving Fund..... 32,620,012.94
 Okla. Water Resources Board 5,428,213.65
 School Districts 9,722,705.30
 Refunded 10,559,465.30

General Revenue Fund \$ 173,386.07
 State Transportation Fund 98,911.93
 Refunded 140.00

Counties for Roads \$ 11,390.87
 County Bridge and Road Fund.. 1,161.05
 County Bridge and Road
 Fund (Resolution) 80.71
 General Revenue Fund 452.53
 State Transportation Fund 24,068.56

Ag-N-Class Fund \$ 10,008.00
 Attorney Gen. Revolving Fund 200.00
 Boy Scouts of America 1,560.00



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Special License Plates - continued ...

Breast Cancer Rev. Fund	15,380.00
Child Abuse Prevention Fund	1,080.00
Children's Hosp. Safe Kids Fund	60.00
Choose Life Assist. Rev. Fund	8,100.00
Colleges & Universities	135,040.00
Counties for EMT's	3,390.00
Education Reform Rev. Fund	373.75
Environmental Educ. Rev. Fund	14,688.00
Firemans Museum and Building Memorial Fund	55,680.00
4-H Club	1,282.00
Heartland Scholarship Fund ..	4,280.00
Higher Education Rev. Fund ..	373.75
Historical Society Rev. Fund ..	825.00
Law Enforcement Retirement Fund	4,980.00
Mental Retardation Rev. Fund	20,256.00
Non-Game Wildlife Improvement Fund	236,875.00
Oklahoma Dept. Career & Technology Education Ag. Rev. Fund ..	1,080.00
Okla. Tax Comm. Reimb. Fund	52,137.00
Support Adopt. Respect Life Rev. Fund	750.00
Teacher Retirement	6,353.75
Tourism Department Rev. Fund	3,675.00
U.S. Olympic Committee	1,495.00
Vocational-Technical Fund	373.75



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Tax Security Fund	\$ 422,686.16	Refunded	\$ 193,064.52
Balance, July 1, 2003	4,324,134.80	Reserve*	4,553,756.44
Telephone Surcharge	\$ 1,031,725.44	Telecommunications for Hearing Impaired Revolving Fund \$	903,460.28
		Refunded	128,265.16
Tobacco Products License	\$ 1,320.03	General Revenue Fund	\$ 1,285.03
		Refunded	35.00
Tobacco Products Tax	\$ 12,423,555.79	General Revenue Fund	\$ 12,423,543.47
		Refunded	12.32
Tourism Gross Receipts Tax	\$ 4,705,640.75	General Revenue Fund	\$ 138,817.57
Cancelled Vouchers	682.39	Oklahoma Tourism Promotion Revolving Fund	4,488,434.69
		Refunded	79,070.88
Transport and Reclaimer Permits	\$ 39,354.74	General Revenue Fund	\$ 38,331.64
Balance, July 1, 2003	(1,023.10)		
Tribal Cigarette/ Tobacco Payments	\$ 10,580,718.15	General Revenue Fund	\$ 10,579,504.30
		Refunded	1,213.85
Tulsa Reconciliation Education and Scholarship Fund ..	\$ 3,553.00	Tulsa Reconciliation Education and Scholarship Fund	\$ 3,553.00



FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Unclassified Receipts	\$ 94,217.36
Balance, July 1, 2003	147,681.77
Cancelled Vouchers	130.00
Transfer	10,136.31

WHERE IT WENT

General Revenue Fund	\$ 53,627.77
Refunded	3,257.82
Reserve*	195,279.85

Use Tax - State	\$ 105,339,300.53
Interest Earned	42,629.47
Cancelled Vouchers	74,636.80

Educ. Reform Rev. Fund	\$ 10,888,637.92
General Revenue Fund	83,692,066.47
Teachers Retirement Rev. Fund	3,469,466.99
Refunded	7,406,395.42

Use Tax - City	\$ 56,440,254.96
Interest Earned	22,534.16

#1695U to Cities	\$ 55,769,606.58
Oklahoma Tax Comm. Fund ..	567,686.63
Interest to Cities	22,534.16
Transfer	102,961.75

Use Tax - County	\$ 8,819,070.90
Interest Earned	3,566.72

#1695U to Counties	\$ 8,730,880.18
Oklahoma Tax Comm. Fund ..	88,190.72
Interest to Counties	3,566.72

Vehicle Revenue Tax

Stamps	\$ 45,275.30
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General Revenue Fund	\$ 45,275.30
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Veterans Aff. Improvement	\$ 25,648.00
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Capital Improvement Rev. Fund	\$ 25,648.00
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FISCAL YEAR 2003-2004

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Warrant Intercept Account \$ 17,726,304.77

Transfer \$ 17,726,304.77

Warrant Release Filing Fee \$ 94,458.36
 Balance, July 1, 2003 112,879.57

Counties for County Clerks.. \$ 106,106.00
 Refunded 65.00
 Reserve* 101,166.93

Waste Tire Recycling Fee .. \$ 5,013,428.29
 Cancelled Vouchers 236.75

Dept. of Environmental
 Quality Revolving Fund .. \$ 198,180.17
 Oklahoma Tax Comm. Fund .. 198,180.17
 Waste Tire Recycling
 Indemnity Fund 4,612,037.68
 Refunded 5,267.02

Workers Compensation
Insurance Premium Tax \$ 6,326,448.72
 Cancelled Vouchers 640.00

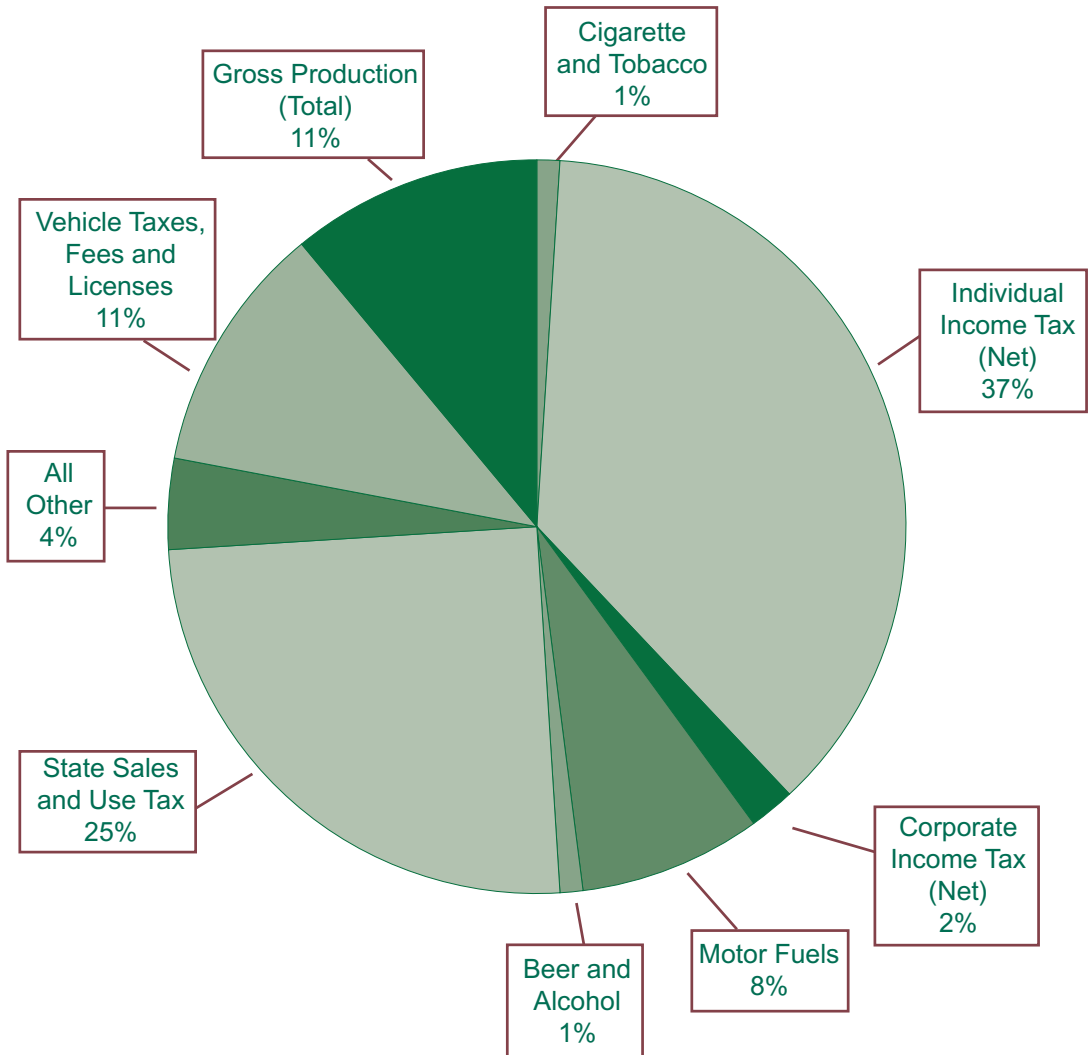
General Revenue Fund \$ 6,325,844.42
 Refunded 1,244.30

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



THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2003-2004

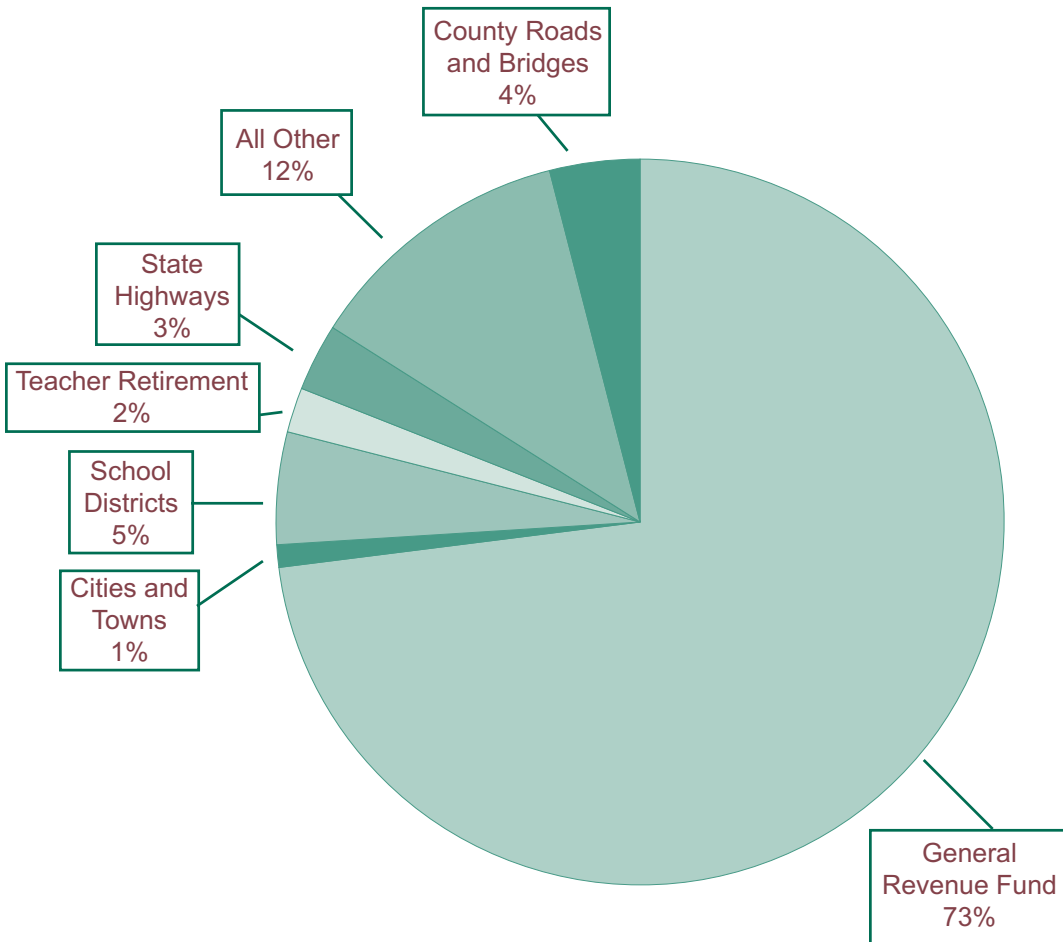
HOW FUNDS WERE PAID IN...





THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2003-2004

HOW FUNDS WERE ALLOCATED...





COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
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
2003-04	25,300,218.24	24,811,245.00	47,400,129.71



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
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
2003-04	42,689,670.78	113,134,722.11	302,800,579.83



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
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
2003-04	691,778,683.23	3,063,040,440.43



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
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
2003-04	1,515,360,556.51	12,424,875.82



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

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