



ANNUAL  
REPORT  
OF THE  
**OKLAHOMA TAX  
COMMISSION**

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Fiscal Year Ended

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June 30, 2008

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**ANNUAL REPORT  
OF THE  
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR  
ENDED JUNE 30, 2008**



Information prepared by the Accounting Division of the Management Services Division and the Research Office of the Tax Policy Division. Designed by the Communications Division.

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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

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, 2008.

Total collections from **all** sources administered by the Commission during Fiscal Year 2008 totaled \$10,739,868,452.73. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to \$9,008,981,280.05.

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

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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.

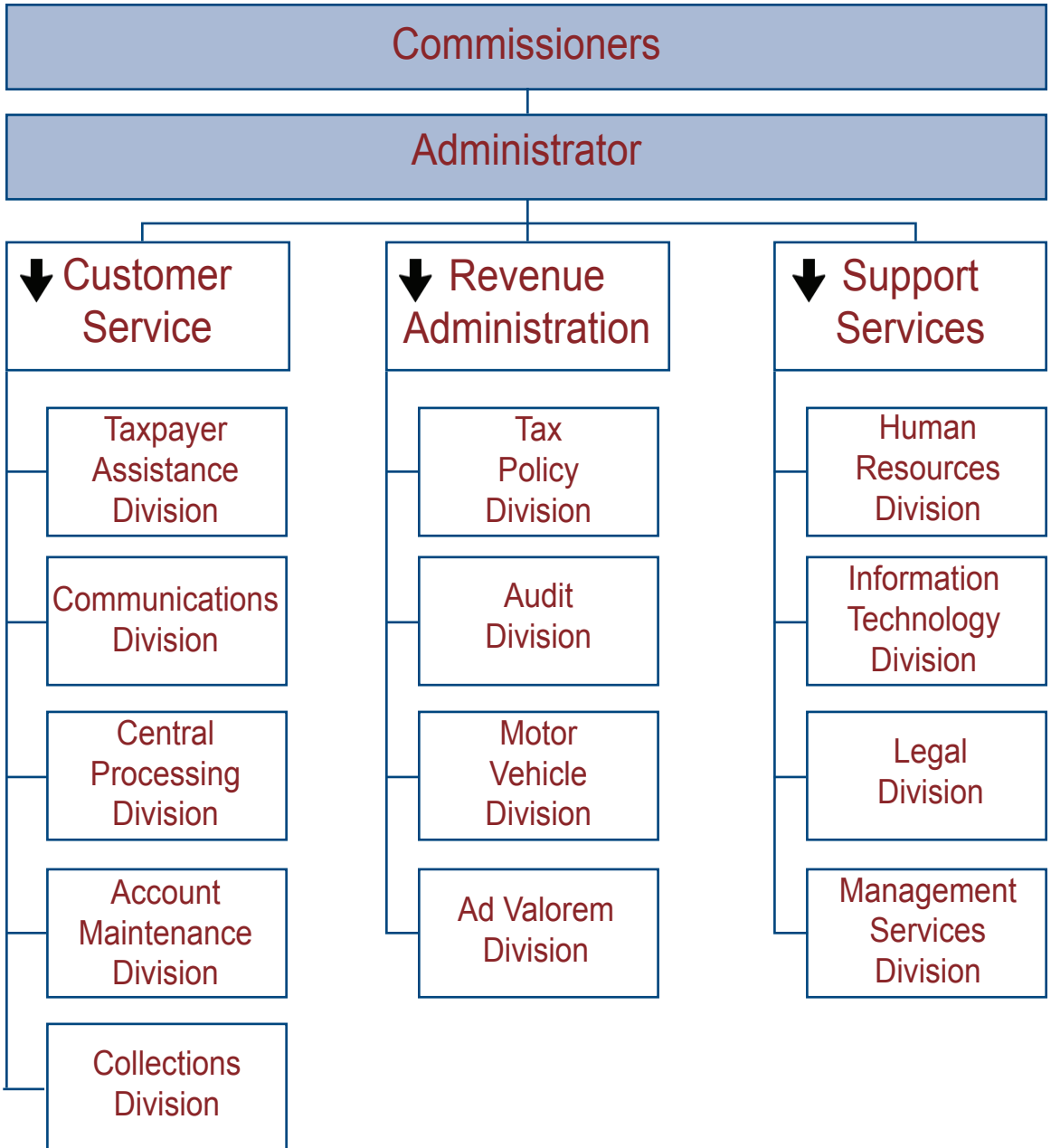
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

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 2007-2008 TAXES AND COLLECTIONS

<b>Income Tax Gross Collections</b>	<b>\$ 3,890,555,000.24</b>
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<b>Refunded</b>	<b>\$ 668,417,312.02</b>
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<b>Net Income Tax Revenue</b>	<b>\$ 3,222,137,688.22</b>
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- **Individual Income Tax Net** **\$ 2,862,091,652.48**

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$246.50 plus 5.65% of income over \$8,700 for tax year 2007 (5.50% for tax year 2008).

- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$395.00 plus 5.65% of income over \$15,000 for tax year 2007 (5.50% for tax year 2008).

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

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions.

Personal exemption: \$1,000 each.

	<u>Tax Year</u>	
	<u>2007</u>	<u>2008</u>
Standard deduction:		
Single	\$2,750	\$3,250
Married	5,500	6,500
Head of Household	4,125	4,875

- **Corporation Income Tax Net** **\$ 360,046,035.74**

Flat Rate: 6% of Oklahoma Taxable Income.





# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

<b>Gross Production Taxes</b>	<b>\$ 1,266,654,634.20</b>
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- **Severance Tax** \$ 1,249,985,305.22

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 2008, the rate for oil and gas was constant at 7%.

- **Petroleum Excise Tax** \$ 16,669,328.98

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

<b>Sales and Use Taxes</b>	<b>\$ 2,152,099,734.78</b>
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- **State Sales Tax** \$ 1,972,101,510.49

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

- **State Use Tax** \$ 179,998,224.29

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 **\$1,333,224,432.34** and county sales taxes totaling **\$278,717,778.28**. City use tax collections amounted to **\$97,613,056.89** and county use tax totaled **\$20,474,696.52**. County lodging taxes amounted to **\$857,208.65**.



# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

<b>Vehicle Taxes and Licenses</b>	<b>\$ 638,041,946.82</b>
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• Aircraft Excise Tax	\$ 4,743,358.04
• Aircraft License Fees	324,056.60
• Amateur Radio Operators License	22.50
• Drivers License Reinstatement Fees	3,000,000.00
• Motor License Agent Remittances	607,530,198.70
• Motor Vehicle Rental Tax	9,529,152.68
• Overweight Truck Permit	12,868,379.50
• Vehicle Inventory Stamps	46,778.80

<b>Motor Fuel Taxes</b>	<b>\$ 455,320,518.25</b>
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• Gasoline Tax	\$ 287,351,081.20
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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	\$ 18,431.52
• Diesel Tax	\$ 128,724,318.08

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	\$ 197,511.27
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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	\$ 39,029,176.18
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Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks and highway and road construction.



# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

<b>Cigarette and Tobacco Taxes and Licenses</b>	<b>\$ 253,351,260.93</b>
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• <b>Cigarette Tax</b>	<b>\$ 183,747,413.18</b>
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Cigarettes: \$1.03 per pack of 20.

• <b>Cigarette License</b>	<b>\$ 62,487.59</b>
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Retail:	\$ 30 for a 3 year permit.
Wholesale:	\$ 25 for a 1 year permit.
Distributing Agent:	\$100 for a 1 year permit.

• <b>Tobacco Products Tax</b>	<b>\$ 27,222,030.09</b>
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Little Cigars (cigarette size): 72 cents per pack of 20 (\$0.036 each).

Large Cigars (3 lbs. Per M or more): 12 cents each.

Smoking Tobacco: 80% of factory list price.

Chewing Tobacco: 60% of factory list price.

• <b>Tobacco License</b>	<b>\$ 490.00</b>
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A \$5 annual fee is required of all tobacco handlers.

• <b>Tribal Cigarette/Tobacco Payments</b>	<b>\$ 42,318,840.07</b>
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Non-compacting tribally owned/licensed stores: 75% of cigarette/tobacco excise taxes imposed by the State.

Compacting tribally owned/licensed stores: Excise tax rates as provided by each Tribal/State compact.



# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

<b>Beverage Taxes and Licenses</b>	<b>\$ 87,815,824.96</b>
<ul style="list-style-type: none"> <li>• <b>Alcoholic Beverage Tax</b> <span style="float: right;"><b>\$ 31,210,006.85</b></span> <ul style="list-style-type: none"> <li>Distilled spirits: \$ 1.47 per liter.</li> <li>Light wines: \$ 0.19 per liter.</li> <li>Wine more than 14% alcohol: \$ 0.37 per liter.</li> <li>Sparkling wines: \$ 0.55 per liter.</li> <li>Strong beer: \$12.50 per barrel.</li> </ul> </li> <li>• <b>Beverage Tax</b> <span style="float: right;"><b>\$ 25,344,796.15</b></span> <ul style="list-style-type: none"> <li>Beer 3.2% or less: \$11.25 per 31-gallon barrel.</li> </ul> </li> <li>• <b>Beverage License (3.2% Beer)</b> <span style="float: right;"><b>\$ 1,099,560.60</b></span> <ul style="list-style-type: none"> <li>Retailer Manufacturer (Brew Pub): \$650</li> <li>Manufacturer: \$500</li> <li>Wholesale: \$250</li> <li>Retail (3 year permit):               <ul style="list-style-type: none"> <li>On-premise draught: \$500.00</li> <li>On-premise cans and bottles only: \$350.00</li> <li>Off-premise cans and bottles only: \$230.00</li> </ul> </li> </ul> </li> <li>• <b>Mixed Beverage Gross Receipts Tax</b> <span style="float: right;"><b>\$ 30,161,461.36</b></span> <ul style="list-style-type: none"> <li>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.</li> </ul> </li> </ul>	



# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

<b>Estate Tax</b>	<b>\$</b>	<b>61,346,283.01</b>
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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 heirs was \$1,000,000 in calendar year 2007. 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.

<b>Franchise Tax and Registered Agent Fees</b>	<b>\$</b>	<b>49,368,021.18</b>
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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. Effective 1-1-08, increased to \$250.

- **Registered Agent Fee**

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

<b>Rural Electric Cooperative Tax and License</b>	<b>\$</b>	<b>29,828,303.43</b>
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- **Tax:** 2% of gross receipts from the sale of electric service.      \$      29,823,119.54

- **License:** \$1.00 for each 100 customers or fraction thereof.      \$      5,183.89

<b>Realty Transfer Tax</b>	<b>\$</b>	<b>16,158,732.39</b>
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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 2007-2008 TAXES AND COLLECTIONS, CONTINUED

## Miscellaneous Taxes, Fees, Licenses

and Special Accounts.....\$ **108,441,019.86**

• Admission Fees .....	\$	0.00
• Bingo Tax .....		488,079.48
• Charity Games Tax .....		70,292.47
• Coin-Operated Device Decals/Distributor Permits.....		3,354,780.30
• Controlled Dangerous Substance Tax Stamps .....		200.00
• Driving Record Fee .....		977,050.00
• Energy Resources Assessment.....		17,860,542.23
• Farm Implement Tax Stamps.....		8,240.45
• Fireworks Licenses .....		46,215.00
• Freight Car Tax .....		677,786.24
• Group Self-Insurance Premium Tax.....		70.30
• Horse Track Gaming.....		10,569,988.17
• Income Tax Check-Offs .....		140,919.00
• Individual Self-Insurance Premium Tax .....		26,216.95
• Marginal Well Fee .....		411,632.70
• Multiple Injury Trust Fund .....		22,387,191.59
• Occupational Health and Safety Tax.....		2,348,801.29
• Organ Donor Program .....		164,821.98
• OTC Reimbursements .....		2,190,975.09
• Pari-Mutuel Tax.....		1,772,723.35



# REVIEW OF 2007-2008 TAXES AND COLLECTIONS, CONTINUED

## Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Pick Six/Seven Wager Tax.....	32,216.67
• Printing and Revolving Fund.....	1,424,955.81
• Public Service Penalties .....	11,438.00
• Sales Tax Permits .....	724,420.76
• Sales Tax Vendors List .....	1,950.00
• Service Charge Fee.....	68,520.67
• Tax Security Fund .....	572,940.76
• Telephone Surcharge.....	920,398.58
• Tourism Gross Receipts Tax .....	741,705.55
• Transport and Reclaimer License Fees .....	69,790.85
• Unclassified Receipts .....	557,913.81
• Warrant Intercept Account .....	26,304,887.18
• Warrant Release Filing Fee .....	67,700.75
• Waste Tire Recycling Fee.....	5,835,867.52
• Workers Compensation Insurance Premium Tax .....	7,609,786.36

**Grand Total Collections\* ..... \$9,008,981,280.05**

\* 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 2007-2008	Fiscal Year 2006-2007
Admission Fees .....	\$ 0.00	\$ 0.00
Aircraft Excise Tax .....	4,743,358.04	4,838,459.81
Aircraft License Fees .....	324,056.60	391,352.83
Alcoholic Beverage Tax .....	31,210,006.85	29,244,617.04
Amateur Radio Operators License .....	22.50	4.00
Beverage License .....	1,099,560.60	1,111,625.00
Beverage Tax .....	25,344,796.15	24,892,577.19
Bingo Tax .....	488,079.48	979,117.27
Charity Games Tax .....	70,292.47	97,313.93
Cigarette License .....	62,487.59	74,624.02
Cigarette Tax .....	183,747,413.18	175,105,904.55
Coin-Operated Device Decals/Distr. Permits .....	3,354,780.30	3,537,531.76
Controlled Dangerous Substance Tax Stamps .....	200.00	140.00
Diesel Fuel Tax .....	128,724,318.08	125,489,117.74
Documentary Stamp Tax .....	16,158,732.39	17,238,183.74
Drivers License Reinstatement Fee .....	3,000,000.00	3,000,000.00
Drivers Record Fee .....	977,050.00	1,005,476.00
Energy Resources Assessment .....	17,860,542.23	14,218,241.76
Estate Tax .....	61,346,283.01	71,195,259.31
Farm Implement Tax Stamps .....	8,240.45	6,315.45
Fireworks License .....	46,215.00	44,986.03
Franchise Tax .....	49,368,021.18	46,131,517.38





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

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Freight Car Tax .....	\$ 677,786.24	\$ 780,711.72
Gasoline Tax .....	287,351,081.20	282,451,545.32
Group Self-Insurance Premium Tax .....	70.30	9,653.90
Horse Track Gaming .....	10,569,988.17	9,951,031.85
Income Tax - Individual .....	3,402,323,943.24	3,413,561,488.31
Income Tax - Corporate .....	488,231,057.00	628,192,938.97
Income Tax - Check-Offs .....	140,919.00	163,690.00
Individual Self-Insurance Premium Tax .....	26,216.95	404,756.89
Marginal Well Fee .....	411,632.70	307,876.23
Mixed Beverage Gross Receipts Tax .....	30,161,461.36	26,226,922.10
Motor Fuel Special Assessment Fee .....	39,029,176.18	32,469,787.61
Motor License Agent Remittances .....	607,530,198.70	586,395,210.62
Motor Vehicle Rental Tax .....	9,529,152.68	8,640,199.56
Occupational Health & Safety Tax .....	2,348,801.29	2,275,830.73
Oklahoma Tax Commission Reimbursements .....	2,190,975.09	2,240,083.60
Organ Donor Program .....	164,821.98	129,768.37
Overweight Truck Permits .....	12,868,379.50	11,587,318.50
Pari-Mutuel Tax .....	1,772,723.35	1,840,352.46
Petroleum Excise Tax .....	16,669,328.98	13,355,742.67
Pick Six/Seven Wager .....	32,216.67	18,861.02
Rural Electric Co-op License .....	5,183.89	5,197.63



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

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Rural Electric Co-op Tax.....	\$ 29,823,119.54	\$ 29,186,983.23
Sales Tax.....	1,972,101,510.49	1,820,605,119.63
Sales Tax Permits.....	724,420.76	680,591.00
Sales Tax Vendors List.....	1,950.00	2,850.00
Service Charge Fee.....	68,520.67	66,241.20
Severance Tax.....	1,249,985,305.22	987,972,285.22
Special Fuel Decals.....	197,511.27	226,285.02
Special Fuel Tax.....	18,431.52	19,412.75
Telephone Surcharge.....	920,398.58	931,128.40
Tobacco Products License.....	490.00	1,935.00
Tobacco Products Tax.....	27,222,030.09	26,371,609.15
Tourism Gross Receipts Tax.....	741,705.55	5,599,893.88
Transport & Reclaimer Permits.....	69,790.85	38,203.74
Tribal Cigarette/Tobacco Payments.....	42,318,840.07	31,367,773.20
Use Tax.....	179,998,224.29	169,913,819.65
Vehicle Revenue Tax Stamps.....	46,778.80	46,010.20
Warrant Release Filing Fee.....	67,700.75	78,317.17
Waste Tire Recycling Fee.....	5,835,867.52	5,593,634.03
Workers Comp. Insurance Premium Tax.....	7,609,786.36	7,632,075.40
<b>Total Tax, License, Fee and Permit Collections</b>	<b>\$ 8,957,721,952.90</b>	<b>\$ 8,625,945,500.74</b>



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

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
<b>Miscellaneous Accounts</b>		
Multiple Injury Trust Fund .....	\$ 22,387,191.59	\$ 31,370,629.41
Printing & Revolving Fund .....	1,424,955.81	1,119,992.57
Public Service Penalties .....	11,438.00	788,122.13
Tax Security Fund .....	572,940.76	740,272.78
Unclassified Receipts .....	557,913.81	262,461.04
Warrant Intercept Account .....	26,304,887.18	25,615,703.04
<b>Total Miscellaneous Collections .....</b>	<b>\$ 51,259,327.15</b>	<b>\$ 59,897,180.97</b>
<b>Grand Total Collections* .....</b>		
	<b>\$ 9,008,981,280.05</b>	<b>\$ 8,685,842,681.71</b>

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

N.A. = Not Applicable



# APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Ad Valorem Reimbursement Fund .....	\$ 31,406,474.89	\$ 33,350,976.44
Adaptive Grant Program/Mental Retardation Revolving Fund.....	26,517.00	26,763.00
Adoption Creates Families .....	1,650.00	1,575.00
Ag-N-Class Fund .....	6,312.00	6,672.00
Animal Friendly Revolving Fund.....	7,760.00	7,140.00
Attorney General Revolving Fund .....	280.00	280.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	822,835.79	751,086.45
Blind and Deaf Schools Fund .....	9,804.00	12,213.00
Boy Scouts of America .....	1,360.00	1,500.00
Breast Cancer Act Revolving Fund.....	35,990.00	39,570.00
Cancer Center Service Revolving Fund .....	5,775,567.68	5,272,564.73
Capital Improvement Program.....	6,518.00	5.00
Child Abuse Prevention Fund .....	900.00	860.00
Children's Hospital Safe Kids Fund .....	40.00	60.00
Choose Life Assistance Revolving Fund .....	8,140.00	8,840.00
Circuit Engineering District Revolving Fund .....	249,517.52	250,457.76
Cities and Counties .....	22,445,735.33	21,408,358.01
Cities and Towns .....	33,769,132.05	33,055,586.73
Colleges and Universities .....	176,780.00	178,420.00
Color Oklahoma Revolving Fund.....	5,660.00	5,860.00
Commission on Marginally Producing Oil and Gas Wells.....	414,083.00	292,166.54
Common Education Technical Fund.....	47,372,298.58	45,006,999.52
Community-Based Substance Abuse Rev. Fund.....	539,000.00	604,000.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,627,701.42	2,496,500.26



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Conservation Commission Infra-Structure Revolving Fund .....	\$ 2,627,701.42	\$ 2,496,500.26
Corporation Commission Fund .....	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund .....	1,721,193.91	1,389,735.28
Corporation Commission Storage Tank Regulation Revolving Fund .....	1,000,000.00	N.A.
Counties for Ad Valorem Distribution .....	4,105.50	8,570.50
Counties for County Clerks .....	66,534.00	70,473.00
Counties for County Government .....	4,982,025.70	4,982,025.70
Counties for EMT's .....	3,840.00	4,140.00
Counties for Roads .....	239,038,977.94	224,106,643.40
County Bridge and Road Fund .....	26,331,130.17	19,163,713.23
County Fair Enhancement Fund .....	1,145.00	1,303.00
County Improvement Road and Bridge Rev. Fund ..	29,940,734.42	N.A.
County Road Fund .....	15,568,242.02	15,568,242.02
County Road Improvement Revolving Fund .....	21,799,303.29	21,799,303.29
Court Appointed Special Advocates .....	10,765.00	15,345.00
Dept. of Environmental Quality Revolving Fund .....	2,650,408.54	2,580,690.03
Dept. of Public Safety Revolving Fund .....	595,636.77	596,493.00
Dept. of Public Safety Patrol Vehicle Fund .....	850,000.00	850,000.00
DPS Imaging System Revolving Fund .....	4,990,453.00	5,061,104.25
Drug Abuse Education Revolving Fund .....	200.00	140.00
Education Reform Revolving Fund .....	522,435,459.76	540,556,250.44
Energy Resources Revolving Fund .....	17,836,542.23	14,194,241.76
Environmental Education Revolving Fund .....	13,728.00	13,176.00
Firemans Museum & Building Memorial Fund .....	68,680.00	69,900.00



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
4-H Club .....	\$ 620.00	\$ 740.00
General Revenue Fund .....	5,621,324,972.59	5,621,013,212.21
Health Employee & Economy Improvement.....	41,234,132.38	37,642,693.68
Heartland Scholarship Fund .....	2,240.00	2,500.00
High Priority State Bridge Revolving Fund .....	5,599,396.14	N.A.
Higher Education Capital Fund.....	47,372,298.58	45,006,999.52
Higher Education Facilities Revolving Fund.....	0.00	0.00
Higher Education Revolving Fund .....	342.70	356.50
Historical Society Revolving Fund .....	860.00	740.00
Indigent Health Care Revolving Fund.....	14,719.00	23,397.00
Individual Self-Insur. Guaranty Fund .....	26,174.95	403,982.82
Interstate Oil Compact Fund.....	1,116,271.88	901,304.80
Jr. Livestock Auction Scholarship Fund .....	2,248.00	2,227.00
Lions Club Service Foundation.....	280.00	370.00
Mental Health and Substance Abuse Fund .....	4,950,773.39	4,520,092.95
Motor Vehicle Drivers Education Fund .....	900,000.00	900,000.00
Multiple Injury Trust Fund .....	19,983,322.67	28,805,387.98
NASCAR Racing Plates .....	4,627.60	6,016.80
National Stock Car Association .....	402.40	523.20
OKC Bombing Memorial Fund.....	687.00	6,697.00
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	740.00	900.00
Oklahoma Aeronautics Revolving Fund .....	5,141,167.52	5,286,814.28
Oklahoma Building Bonds Sinking Fund .....	40,990,503.44	38,933,897.18
Oklahoma Capitol and Centennial Commission		
Revolving Fund.....	1,820.00	1,460.00
Oklahoma Common Schools.....	4,045.00	6,756.00



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Oklahoma Health Care Authority .....	\$ 49,311,279.50	\$ 45,015,862.14
Oklahoma Higher Learning Access Trust .....	1,268,398.57	1,194,123.83
Oklahoma Law Enforcement Retirement Fund .....	8,337,953.65	8,075,462.35
Oklahoma Leukemia and Lymphoma Rev. Fund.....	1,830.00	N.A.
Oklahoma Pet Over-Population Fund.....	20,954.00	21,492.00
Oklahoma Road and Highway Maintenance .....	5,389.00	5,189.00
Oklahoma Silver Haired Legislature Program .....	1,138.00	2,260.00
Oklahoma Student Aid Revolving Fund.....	47,372,298.58	45,006,999.52
Oklahoma Tax Commission Fund.....	21,829,062.62 (a)	19,818,123.54 (b)
Oklahoma Tax Commission Reimbursement Fund .	7,069,923.34	6,973,118.60
Oklahoma Teachers Retirement System .....	263,088,314.99	239,792,016.73
Oklahoma Tourism & Passenger Rail Rev. Fund ....	2,850,000.00	2,850,000.00
Oklahoma Tourism Capital Improvement Rev. Fund	12,437,094.99	N.A.
Oklahoma Tourism Promotion Revolving Fund .....	650,976.24	5,401,289.72
Oklahoma Tourism Revolving Fund.....	6,995,865.93	N.A.
Organ Donor Revolving Fund .....	163,293.31	128,542.52
OSU Osteopathic Medicine Revolving Fund .....	5,775,567.68	5,272,564.73
Participating Tribes .....	18,377,286.23	19,097,877.60
Patriot License.....	8,040.00	6,500.00
Petroleum Storage Tank Indemnity Fund .....	22,375,789.80	22,427,758.04
Public Employees Safety Fund.....	1,198,900.93	1,247,821.16
Public Transit Revolving Fund.....	3,850,000.00	3,850,000.00
Qualified Aircraft Mfr. Ad Valorem Rebate .....	483,067.00	500,000.00
Railroad Maintenance Revolving Fund.....	676,249.74	782,248.22
Rebuild Okla. Access & Driver Safety Fund .....	137,500,000.00	50,000,000.00
Retirement of Capitol Dome Debt.....	3,635.00	1,372.00
Returned to Counties - Admission Fees.....	0.00	0.00



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Returned to Counties - Aircraft Mfg. Fees .....	\$ 750.00	\$ 500.00
School Districts.....	335,408,874.62	315,522,231.44
Special Occupational Health and Safety Fund .....	2,314,986.71	2,261,874.61
State Transportation Fund .....	191,494,952.93	198,717,494.61
Support Oklahoma Medicaid Program .....	6,254.00	8,656.00
Support Oklahoma National Guard .....	14,109.00	15,088.00
Telecommunications for Hearing Impaired Revolving Fund.....	919,744.86	930,585.80
Tobacco Prevention & Cessation Revolving Fund...	1,233,274.10	1,125,936.72
Tourism and Recreation Capital Expenditure Revolving Fund.....	2,627,701.42	2,496,500.26
Tourism Department Rev. Fund - Route 66 .....	4,500.00	4,220.00
Tourism Department Rev. Fund - State Parks .....	5,267.00	13,225.00
Trauma Care Assistance Revolving Fund .....	17,156,758.20	15,996,950.00
Tribal Trust Account 1695T.....	13,711,880.48	8,321,909.48
Tulsa Reconciliation Education & Scholarship Fund	1,558.00	1,264.00
Turnpike Authority Trust Fund .....	42,022,181.47	40,835,054.19
U.S. Olympic Committee .....	4,048.00	5,106.00
Urban Forest & Beauty Revolving Fund .....	1,880.00	1,540.00
Vocational-Technical Fund.....	599,793.19	624,267.09
Waste Tire Recycling Indemnity Fund .....	5,363,418.39	5,143,262.96
Wildlife Conservation Fund.....	179,644.39	172,853.54
Wildlife Diversity Fund .....	144,151.00	166,956.00
Workers Compensation Fraud Unit Fund .....	599,450.49	623,910.59
<b>Total Apportionment.....</b>	<b>\$ 8,053,386,996.52</b>	<b>\$ 7,856,233,521.51</b>

(a) Includes \$17,372,119.30 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

(b) Includes \$16,215,672.60 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable





# FISCAL YEAR 2007-2008 REVENUE AND APPORTIONMENT

## WHERE IT CAME FROM

**Admission Fees** .....\$ 0.00

**Aircraft Excise Tax** .....\$ 4,743,358.04

**Aircraft License** .....\$ 324,056.60  
Cancelled Vouchers..... 61.13

**Alcoholic Beverage Tax** .....\$ 31,210,006.85

**Amateur Radio**  
**Operators License** .....\$ 22.50

## WHERE IT WENT

Cities and Towns..... \$ 0.00  
County Government..... 0.00

Oklahoma Aeronautics  
Revolving Fund ..... \$ 4,731,340.25  
Refunded ..... 12,017.79

Counties-Aircraft Mfg. Fees \$ 750.00  
General Revenue Fund ..... 9,444.53  
Oklahoma Aeronautics  
Revolving Fund ..... 305,372.69  
Refunded ..... 9,315.69  
Reserve\* ..... (765.18)

Cities and Towns..... \$ 10,014,708.19  
General Revenue Fund ..... 20,029,416.33  
Oklahoma Tax Comm. Fund .. 929,199.74  
Refunded ..... 236,682.59

General Revenue Fund ..... \$ 22.50



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

<b>Beverage License</b> .....	\$ 1,099,560.60
Cancelled Vouchers .....	274.56

<b>Beverage Tax</b> .....	\$ 25,344,796.15
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<b>Bingo Tax</b> .....	\$ 488,079.48
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<b>Charity Games Tax</b> .....	\$ 70,292.47
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<b>Cigarette License</b> .....	\$ 62,487.59
Cancelled Vouchers .....	60.00

### WHERE IT WENT

Community-Based Substance Abuse Revolving Fund .....	\$ 539,000.00
General Revenue Fund .....	553,607.83
Refunded .....	7,227.33

General Revenue Fund .....	\$ 25,344,751.59
Refunded .....	44.56

General Revenue Fund .....	\$ 488,079.48
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General Revenue Fund .....	\$ 70,292.47
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General Revenue Fund .....	\$ 62,142.59
Refunded .....	405.00



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

**Cigarette Tax:**

Original Rate Collections ..\$	41,031,695.97
Original Rate Audit Adj. ....	(3,223.77)
New Rate Collections .....	142,718,940.98
Cancelled Vouchers.....	1,198.54

Belle Maxine Hilliard Breast and Cervical Cancer Fund.....\$	627,397.38
Cancer Center Service Revolving Fund.....	4,406,040.19
Cities and Counties .....	20,361,894.42
Education Reform Rev. Fund ..	2,951,619.14
General Revenue Fund .....	23,926,651.89
Health Employee and Economy Improvement Fund .....	31,455,419.56
Mental Health and Substance Abuse Fund .....	3,778,642.87
Oklahoma Building Bonds Sinking Fund.....	40,990,503.44
Oklahoma Health Care Authority.....	37,615,320.37
OSU Osteopathic Medicine Revolving Fund.....	4,406,040.19
Teachers Retirement System Fund .....	1,425,902.97
Tobacco Prevention and Cessation Revolving Fund...	941,095.95
Trauma Care Assistance Revolving Fund.....	10,694,272.29
Refunded .....	167,811.06

**Coin-Operated Device Decals/**

Distributor Permits .....	\$ 3,354,780.30
Cancelled Vouchers .....	300.00

General Revenue Fund .....	\$ 3,353,332.80
Refunded .....	1,747.50



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
<b>Controlled Dangerous Substance Tax</b> .....	\$ 200.00	Drug Abuse Education Revolving Fund .....	\$ 200.00
<b>County Lodging Tax</b> .....	\$ 857,208.65	#1695B to Counties .....	\$ 843,475.40
Interest Earned .....	1,539.96	Oklahoma Tax Comm. Fund ..	8,519.92
		Interest to Counties .....	1,539.96
		Refunded .....	5,213.33
<b>Diesel Fuel Excise Tax</b> .....	\$ 128,724,318.08	Counties for Roads .....	\$ 23,748,608.66
Cancelled Vouchers .....	4,408.55	County Bridge & Road Fund ..	3,022,878.26
		County Bridge and Road Fund (Resolution) .....	206,127.12
		High Priority State Bridge Revolving Fund .....	1,094,218.94
		Participating Tribes .....	3,756,476.91
		State Transportation Fund .....	51,648,954.92
		Refunded .....	1,919,461.82
		Transfer .....	43,332,000.00
<b>Documentary Stamp Tax</b> .....	\$ 16,158,732.39	General Revenue Fund .....	\$ 16,138,216.18
Cancelled Vouchers .....	221.55	Refunded .....	20,737.76
<b>Driving Record Fee</b> .....	\$ 977,050.00	General Revenue Fund .....	\$ 977,050.00
<b>Energy Resources Assessment</b> .....	\$ 17,860,542.23	Energy Resources Revolving Fund .....	\$ 17,836,542.23
		Oklahoma Tax Comm. Fund ...	24,000.00
<b>Estate Tax</b> .....	\$ 61,346,283.01	General Revenue Fund .....	\$ 54,556,781.19
Cancelled Vouchers .....	22,902.15	Refunded .....	6,812,403.97
<b>Farm Implement Tax Stamps</b> .....	\$ 8,240.45	General Revenue Fund .....	\$ 8,240.45



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM	WHERE IT WENT
Fireworks License .....\$      46,215.00	General Revenue Fund ..... \$      46,215.00
Franchise Tax.....\$ 49,368,021.18	General Revenue Fund ..... \$ 46,696,167.87
Cancelled Vouchers.....      297,186.03	Refunded .....      2,969,039.34
Freight Car Tax .....\$      677,786.24	Railroad Maint. Rev. Fund .... \$      676,249.74
Balance, July 1, 2007.....      (1,536.50)	
Gasoline Tax .....\$ 287,351,081.20	Circuit Engineering District
Cancelled Vouchers.....      513.75	Revolving Fund..... \$      249,517.52
Transfer .....      7,514,615.13	Cities and Towns.....      5,198,281.42
	Counties for Roads .....      82,681,287.42
	County Bridge & Road Fund...      7,277,593.96
	County Bridge and
	Road Fund (Resolution).....      588,249.31
	General Revenue Fund .....      1,299,655.05
	High Priority State Bridge
	Revolving Fund.....      4,505,177.20
	Oklahoma Aero. Rev. Fund.....      104,454.58
	Participating Tribes .....      13,210,027.01
	Public Transit Revolving Fund      850,000.00
	State Transportation Fund ....      134,719,730.70
	Tourism & Passenger Rail
	Revolving Fund.....      850,000.00
	Turnpike Authority Trust Fund      42,022,181.47
	Refunded .....      1,310,054.44
<b>Group Self-Insurance</b>	
Premium Tax.....\$      70.30	Reserve* ..... \$      36,473.88
Balance, July 1, 2007 ....      36,403.58	



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

Horsetrack Gaming .....	\$ 10,569,988.17
<b>Income Tax - Corporate</b> .....	
	\$ 488,231,057.00
<b>Income Tax - Individual</b> .....	
Transfer .....	\$3,402,323,943.24 507.41

### WHERE IT WENT

Education Reform Rev. Fund...	\$ 9,301,589.60
Okla. Higher Learning Access Trust.....	1,268,398.57
<b>Ad Valorem Reim. Fund</b> .....	
	\$ 3,600,645.49
Educ. Reform Revolving Fund	59,410,650.62
General Revenue Fund .....	279,050,025.55
Teachers Retirement Fund.....	18,003,227.45
Refunded Net of Cancelled Vouchers.....	128,166,507.89
<b>Ad Valorem Reim. Fund</b> .....	
	\$ 27,805,829.40
Education Reform Rev. Fund	231,900,616.98
General Revenue Fund .....	2,239,105,810.74
Okla. Tourism & Passenger Rail Revolving Fund.....	2,000,000.00
Public Transit Rev. Fund.....	3,000,000.00
Qualified Aircraft Manufacturer Ad Valorem Rebate.....	241,533.50
Rebuild Okla. Access & Driver Safety Fund.....	137,500,000.00
Teachers Retirement Fund.....	139,029,146.86
Refunded Net of Cancelled Vouchers.....	532,846,611.26
Transfer to Quality Jobs Prog. Incentive Leverage Funds	7,103,450.00
Transfer to 1695Q.....	62,702,227.80
Transfer to 1695W .....	19,089,224.11
<b>Blind &amp; Deaf Schools Fund</b> ... \$	
	9,804.00
Bombing Memorial Fund.....	687.00

<b>Income Tax Check-Offs</b> .....	\$ 140,919.00
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# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
<b>Income Tax Check-Offs - continued...</b>		Breast Cancer Fund.....	20,970.00
		Capital Improvement Program	6,518.00
		County Fair Enhancement Fund..	1,145.00
		Court Appointed Special Advocates	10,765.00
		Indigent Health Care .....	14,719.00
		Jr. Livestock Auction	
		Scholarship Fund.....	2,248.00
		Oklahoma Common Schools..	4,045.00
		Okla. Leukemia & Lymphoma	
		Revolving Fund.....	1,830.00
		Okla. Pet Overpopulation Fund..	16,874.00
		Okla. Road & Highway	
		Maintenance Fund .....	5,389.00
		Okla. Silver-Haired Legislature	
		Program .....	1,138.00
		Retirement of Capitol Dome Debt	3,635.00
		Support Okla. Medicaid Program..	6,254.00
		Support Okla. Natl. Guard.....	14,109.00
		Tulsa Reconciliation Educ. &	
		Scholarship Fund .....	1,558.00
		Wildlife Diversity Fund .....	19,231.00
<b>Individual Self-Insurance</b>		<b>Individual Self-Insured</b>	
Premium Tax .....	\$ 26,216.95	Guaranty Fund .....	\$ 26,174.95
		Refunded .....	42.00
<b>Marginal Well Fee .....</b>		<b>Commission on Marginal Producing</b>	
Balance, July 1, 2007 .....	411,632.70	Oil and Gas Wells .....	\$ 414,083.00
	17,122.85	Oklahoma Tax Comm. Fund ...	12,806.71
		Refunded .....	1,865.84



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

#### Mixed Beverage Gross

Receipts Tax.....	\$ 30,161,461.36
Cancelled Vouchers.....	5,020.22

General Revenue Fund .....	\$ 30,114,862.73
Refunded .....	51,618.65

#### Motor Vehicle Collections:

Motor Lic. Agent Remits ...	\$ 607,530,198.70
Motor Vehicle Rental Tax....	9,529,152.68
Drivers Lic. Reinstatement Fee	3,000,000.00
Overweight Truck Permits ..	12,868,379.50
Cancelled Vouchers .....	14,468.92
Transfer .....	74,687.51

Cities and Towns.....	\$ 18,556,142.44
Counties for Roads .....	43,593,901.02
County Government.....	4,982,025.70
County Improvement	
Road & Bridge Rev. Fund ..	29,940,734.42
County Road Fund.....	15,568,242.02
County Road Improvement	
Revolving Fund .....	21,799,303.29
DPS Imaging System	
Revolving Fund .....	4,990,453.00
DPS Patrol Vehicle Fund .....	850,000.00
General Revenue Fund .....	251,731,372.31
M.V. Driver Education Fund ...	900,000.00
Oklahoma Law Enforcement	
Retirement Fund .....	8,332,253.65
Oklahoma Tax Comm. Fund ...	1,847,878.51
OTC Reimbursement Fund.....	4,757,913.26
Public Safety Revolving Fund	594,140.00
School Districts .....	218,067,258.88
State Transportation Fund.....	1,856,325.52
Trauma Care Assistance	
Revolving Fund .....	3,137,116.00
Wildlife Conservation Fund....	179,644.39
Refunded .....	602,968.90
Transfer.....	729,214.00





# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

**Motor Fuel Special**

**Assessment Fee** .....\$ 39,029,176.18

Corporation Comm. Fund ..... \$ 1,000,000.00  
 Corporation Comm. Storage  
     Tank Regulation Rev. Fund 1,000,000.00  
 Dept. of Environmental  
     Quality Revolving Fund..... 2,315,194.87  
 Higher Ed. Facilities Rev. Fund 0.00  
 Petroleum Storage Tank  
     Indemnity Fund ..... 22,375,789.80  
 State Transportation Fund ..... 3,248,951.20  
 Payments to Tribes ..... 1,410,782.31  
 Refunded ..... 163,842.87  
 Transfer..... 7,514,615.13

**Multiple Injury Trust Fund ...**\$ 22,387,191.59

Cancelled Vouchers ..... 151.68

Multiple Injury Trust Fund..... \$ 19,983,322.67  
 Pub. Employees Safety Fund ... 1,198,900.93  
 Vocational-Technical Fund ..... 599,450.49  
 Workers Compensation  
     Fraud Unit Fund ..... 599,450.49  
 Refunded ..... 6,218.69

**NASCAR License Plates**

Transfer .....\$ 20,120.00

General Revenue Fund ..... \$ 2,465.00  
 NASCAR Racing Plates..... 4,627.60  
 National Stock Car Association 402.40  
 OTC Reimbursement Fund..... 12,625.00



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
<b>Occupational Health and Safety Tax</b> .....\$ 2,348,801.29		Special Occupational Health and Safety Fund..... \$ 2,314,986.71	
Cancelled Vouchers 245.72		Refunded ..... 34,060.30	
<b>Oklahoma Tax Commission Reimbursement</b> .....\$ 2,190,975.09		OTC Reimbursement Fund... \$ 2,098,807.08	
Transfer ..... (92,168.01)			
<b>Organ Donor Program</b> .....\$ 164,821.98		Department of Public Safety \$ 1,496.77	
		Oklahoma Tax Comm. Fund ... 31.90	
		Organ Donor Revolving Fund 163,293.31	
<b>Pari-Mutuel Tax</b> .....\$ 1,772,723.35		General Revenue Fund ..... \$ 1,772,723.35	
<b>Petroleum Excise Tax - Gas..</b> \$ 11,674,561.25		Corp. Comm. Plugging Fund \$ 1,207,796.87	
Cancelled Vouchers..... 542.43		General Revenue Fund ..... 9,451,893.08	
		Interstate Oil Compact Fund... 782,656.49	
		Refunded ..... 232,757.24	
<b>Petroleum Excise Tax - Oil..</b> \$ 4,994,767.73		Corp. Comm. Plugging Fund \$ 513,397.04	
Cancelled Vouchers..... 1,844.64		General Revenue Fund ..... 4,030,405.75	
		Interstate Oil Compact Fund... 333,615.39	
		Refunded ..... 119,194.19	



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Pick Six/Seven Wager .....	\$ 32,216.67	General Revenue Fund .....	\$ 32,216.67
<b>Printing &amp; Revolving Fund</b> .....	<b>\$ 1,424,955.81</b>	Oklahoma Tax Comm. Fund .....	<b>\$ 1,441,410.22</b>
Cancelled Vouchers .....	4.18	Refunded .....	1,030.27
Transfer .....	17,480.50		
<b>Public Service Penalties</b> .....	<b>\$ 11,438.00</b>	Counties for Ad Valorem Dist. ....	4,105.50
		General Revenue Fund .....	4,105.50
		Reserve* .....	3,227.00
<b>Rural Electric Co-op License</b> .....	<b>\$ 5,183.89</b>	General Revenue Fund .....	<b>\$ 5,183.89</b>
<b>Rural Electric Co-op Tax</b> .....	<b>\$ 29,823,119.54</b>	General Revenue Fund .....	<b>\$ 1,491,156.61</b>
Balance, July 1, 2007 .....	10.49	School Districts .....	28,331,973.42
<b>Sales Tax - State</b> .....	<b>\$1,972,101,510.49</b>	Educ. Reform Rev. Fund.....	<b>\$201,318,257.56</b>
Cancelled Vouchers.....	1,201,719.23	General Revenue Fund .....	1,615,259,732.31
Interest Earned.....	3,463,311.65	Oklahoma Tourism Rev. Fund .....	6,443,723.97
Transfer .....	2,839,147.69	Okla. Tourism Capital Improvement Rev. Fund.....	11,455,509.24
		Qualified Aircraft Manufacturer Ad Valorem Rebate.....	241,533.50
		Teachers Retirement Fund.....	96,232,436.67
		Refunded .....	48,654,495.81
<b>Sales Tax - City</b> .....	<b>\$1,333,224,432.34</b>	#1695B to Cities & Towns..	<b>\$ 1,319,833,997.50</b>
Interest Earned.....	2,314,337.90	Oklahoma Tax Comm. Fund ...	13,390,434.84
		Interest to Cities and Towns....	2,314,337.90



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

<b>Sales Tax - County</b> .....\$	278,717,778.28
Interest Earned.....	481,507.98
<b>Sales Tax Permits</b> .....	
Cancelled Vouchers.....	410.00
<b>Sales Tax Vendors List</b> .....\$	
	1,950.00
<b>Service Charge Fee</b> .....	
Cancelled Vouchers.....	68,520.67
<b>Severance Tax on Gas</b> .....	
Cancelled Vouchers.....	874,288,813.44 1,250,444.64

<b>Severance Tax on Oil</b> .....\$	375,696,491.78
Cancelled Vouchers.....	668,108.52

### WHERE IT WENT

#1695B to Counties .....	\$273,096,731.81
Oklahoma Tax Comm. Fund ...	2,787,177.85
Interest to Counties.....	476,228.91
Transfer.....	2,839,147.69
<b>General Revenue Fund</b> .....	
Refunded .....	\$ 720,230.76 4,600.00
<b>Oklahoma Tax Comm. Fund</b> \$	
	1,950.00
<b>Oklahoma Tax Comm. Fund</b> \$	
Refunded .....	68,495.67 25.00
<b>Counties for Roads</b> .....	
General Revenue Fund .....	\$ 61,469,140.17 685,285,081.29
School Districts .....	61,469,140.17
Refunded .....	67,315,896.45

<b>Common Education</b>	
Technical Fund.....	\$ 47,372,298.58
<b>Community Water Infra-Structure</b>	
Development Rev. Fund.....	2,627,701.42
<b>Conservation Commission</b>	
Infra-Structure Rev. Fund.....	2,627,701.42
Counties for Roads .....	27,540,502.15
County Bridge and Road Fund..	15,235,678.84
General Revenue Fund .....	139,905,066.51
Higher Educ. Capital Fund.....	47,372,298.58



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

<p><b>Severance Tax on Oil - continued...</b></p>	<p>Oklahoma Student Aid  Revolving Fund ..... 47,372,298.58  School Districts ..... 27,540,502.15  Tourism and Recreation Capital  Expenditure Rev. Fund..... 2,627,701.42  Refunded ..... 16,142,850.65</p>
<p><b>Special Fuel Decals .....\$ 197,511.27</b></p>	<p>General Revenue Fund ..... \$ 188,196.27  State Transportation Fund ..... 9,290.00  Refunded ..... 25.00</p>
<p><b>Special Fuel Tax.....\$ 18,431.52</b></p>	<p>Counties for Roads ..... \$ 5,538.52  County Bridge and Road Fund.. 564.43  County Bridge and Road  Fund (Resolution) ..... 38.25  General Revenue Fund ..... 219.99  State Transportation Fund ..... 11,700.59  Refunded ..... 369.74</p>
<p><b>Special License Plates</b></p> <p>Transfer .....\$ 709,094.00</p>	<p>Adoption Creates Family..... \$ 1,650.00  Ag-N-Class Fund ..... 6,312.00  Animal Friendly Rev. Fund..... 7,760.00  Attorney General Rev. Fund .. 280.00  Boy Scouts of America..... 1,360.00  Breast Cancer Rev. Fund..... 15,020.00  Child Abuse Prevention Fund 900.00  Children's Hosp. Safe Kids Fund 40.00  Choose Life Assist. Rev. Fund 8,140.00  Colleges &amp; Universities..... 176,780.00</p>



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Special License Plates - continued ...**

### WHERE IT WENT

Color Oklahoma Rev. Fund....	5,660.00
Counties for EMT's .....	3,840.00
Education Reform Rev. Fund	342.70
Environmental Educ. Rev. Fund	13,728.00
Firemans Museum and Building Memorial Fund .....	68,680.00
4-H Club.....	620.00
Heartland Scholarship Fund ..	2,240.00
Higher Education Rev. Fund ..	342.70
Historical Society Rev. Fund..	860.00
Law Enforcement Retirement Fund	5,700.00
Lions Club Service Foundation	280.00
Mental Retardation Rev. Fund	26,517.00
Oklahoma Capitol & Centennial Commission Fund.....	1,820.00
Okla. Dept. Career & Technology Education Ag. Rev. Fund ...	740.00
Okla. Pet Overpopulation Fund	4,080.00
Okla. Tax Comm. Reimb. Fund	200,578.00
Patriot License .....	8,040.00
Teachers Retirement Fund.....	5,825.90
Tourism Department Revolving Fund - Route 66.....	4,500.00
Tourism Department Revolving Fund - State Parks.....	5,267.00
U.S. Olympic Committee.....	4,048.00
Urban Forest & Beauty Rev. Fund	1,880.00
Vocational-Technical Fund.....	342.70
Wildlife Diversity Fund .....	124,920.00



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

<b>Tax Security Fund</b> .....\$	572,940.76
Balance, July 1, 2007 .....	5,804,297.57
Cancelled Vouchers.....	18,200.00

<b>Telephone Surcharge</b> .....	920,398.58
Cancelled Vouchers .....	1,459.55

<b>Tobacco Products License</b> \$	490.00
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<b>Tobacco Products Tax</b> .....	\$ 27,222,030.09
Cancelled Vouchers .....	313.08

### WHERE IT WENT

Refunded .....	\$ 235,271.40
Reserve* .....	6,160,166.93

Telecommunications for Hearing Impaired Revolving Fund \$	919,744.86
Refunded .....	2,113.27

General Revenue Fund .....	\$ 480.00
Refunded .....	10.00

Belle Maxine Hilliard Breast and Cervical Cancer Fund .....	\$ 64,208.02
Cancer Center Service Revolving Fund .....	450,915.16
Cities and Counties .....	2,083,840.91
Education Reform Rev. Fund	302,069.36
General Revenue Fund .....	14,424,775.57
Health Employee and Economy Improvement Fund .....	3,219,154.81
Mental Health and Substance Abuse Fund .....	386,707.17
Okla. Health Care Authority ...	3,849,560.43
OSU Osteopathic Medicine Revolving Fund .....	450,915.16
Teachers Retirement Fund .....	145,927.24



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
<b>Tobacco Products Tax - continued ...</b>		Tobacco Prevention and Cessation Rev. Fund.....	96,311.98
		Trauma Care Assist. Rev. Fund	1,094,454.25
		Refunded .....	653,503.11
<b>Tourism Gross Receipts Tax</b> \$	741,705.55	General Revenue Fund .....	\$ 20,133.28
Cancelled Vouchers.....	6,649.89	Oklahoma Tourism Promotion Revolving Fund.....	650,976.24
		Refunded .....	61,725.00
		Reserve* .....	15,520.92
<b>Transport and Reclaimer Permits</b> .....	\$ 69,790.85	General Revenue Fund .....	\$ 69,495.85
		Refunded .....	295.00
<b>Tribal Cigarette/ Tobacco Payments</b> .....	\$ 42,318,840.07	Belle Maxine Hilliard Breast and Cervical Cancer Fund ....	\$ 131,230.39
		Cancer Center Service Revolving Fund.....	918,612.33
		General Revenue Fund .....	8,925,619.34
		Health Employee and Economy Improvement Fund.....	6,559,558.01
		Mental Health and Substance Abuse Fund.....	785,423.35
		Okla. Health Care Authority ...	7,846,398.70
		OSU Osteopathic Medicine Revolving Fund.....	918,612.33





# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Tribal Cigarette/Tobacco Payments -  
- continued ...**

**Unclassified Receipts** .....\$ 557,913.81  
 Balance, July 1, 2007 ..... 344,226.25  
 Cancelled Vouchers..... 1,304.00

**Use Tax - State** .....\$ 179,998,224.29  
 Interest Earned ..... 351,733.42  
 Cancelled Vouchers..... 397,737.79

**Use Tax - City** .....\$ 97,613,056.89  
 Interest Earned ..... 186,328.76

**Use Tax - County** .....\$ 20,474,696.52  
 Interest Earned ..... 39,312.49

**Vehicle Revenue Tax  
Stamps**.....\$ 46,778.80

### WHERE IT WENT

Tobacco Prevention and  
Cessation Rev. Fund..... 195,866.17  
 Trauma Care Assist. Rev. Fund 2,230,915.66  
 Tribal Trust Account 1695T .... 13,711,880.48  
 Refunded ..... 94,723.31

General Revenue Fund ..... \$ 278,501.99  
 Refunded ..... 8,879.12  
 Reserve\* ..... 616,062.95

Educ. Reform Rev. Fund..... \$ 17,250,313.80  
 General Revenue Fund ..... 138,238,802.02  
 Oklahoma Tourism Rev. Fund 552,141.96  
 Oklahoma Tourism Capital  
Improvement Rev. Fund.... 981,585.75  
 Teachers Retirement Fund..... 8,245,847.90  
 Refunded ..... 15,479,004.07

#1695U to Cities ..... \$ 96,631,817.08  
 Oklahoma Tax Comm. Fund .. 981,239.81  
 Interest to Cities ..... 186,328.76

#1695U to Counties ..... \$ 20,269,949.64  
 Oklahoma Tax Comm. Fund .. 204,746.88  
 Interest to Counties..... 39,312.49

General Revenue Fund ..... \$ 46,778.80



# FISCAL YEAR 2007-2008

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

**Warrant Intercept Account..** \$ 26,304,887.18

Transfer to 1695S ..... \$ 26,304,379.77

Transfer..... 507.41

**Warrant Release Filing Fee \$** 67,700.75

Counties for County Clerks.. \$ 66,534.00

Balance, July 1, 2007 ..... 93,301.06

Reserve\* ..... 94,467.81

**Waste Tire Recycling Fee ...** \$ 5,835,867.52

Dept. of Environmental

Cancelled Vouchers..... 243.41

Quality Revolving Fund ... \$ 335,213.67

Oklahoma Tax Comm. Fund .. 131,170.57

Waste Tire Recycling

Indemnity Fund ..... 5,363,418.39

Refunded ..... 6,308.30

**Workers Compensation**

**Insurance Premium Tax \$** 7,609,786.36

General Revenue Fund ..... \$ 7,609,569.68

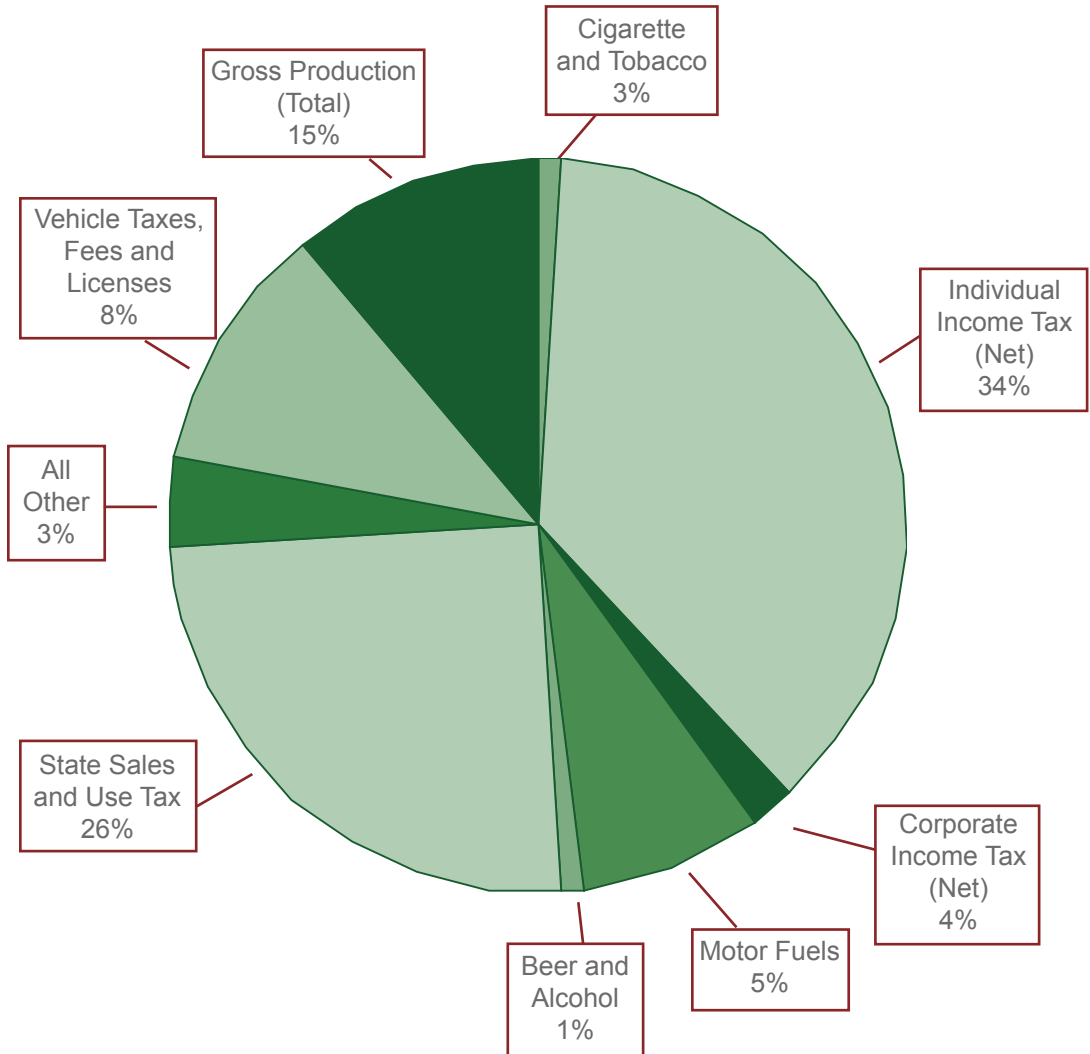
Refunded ..... 216.68

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



# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2007-2008

## HOW FUNDS WERE PAID IN...

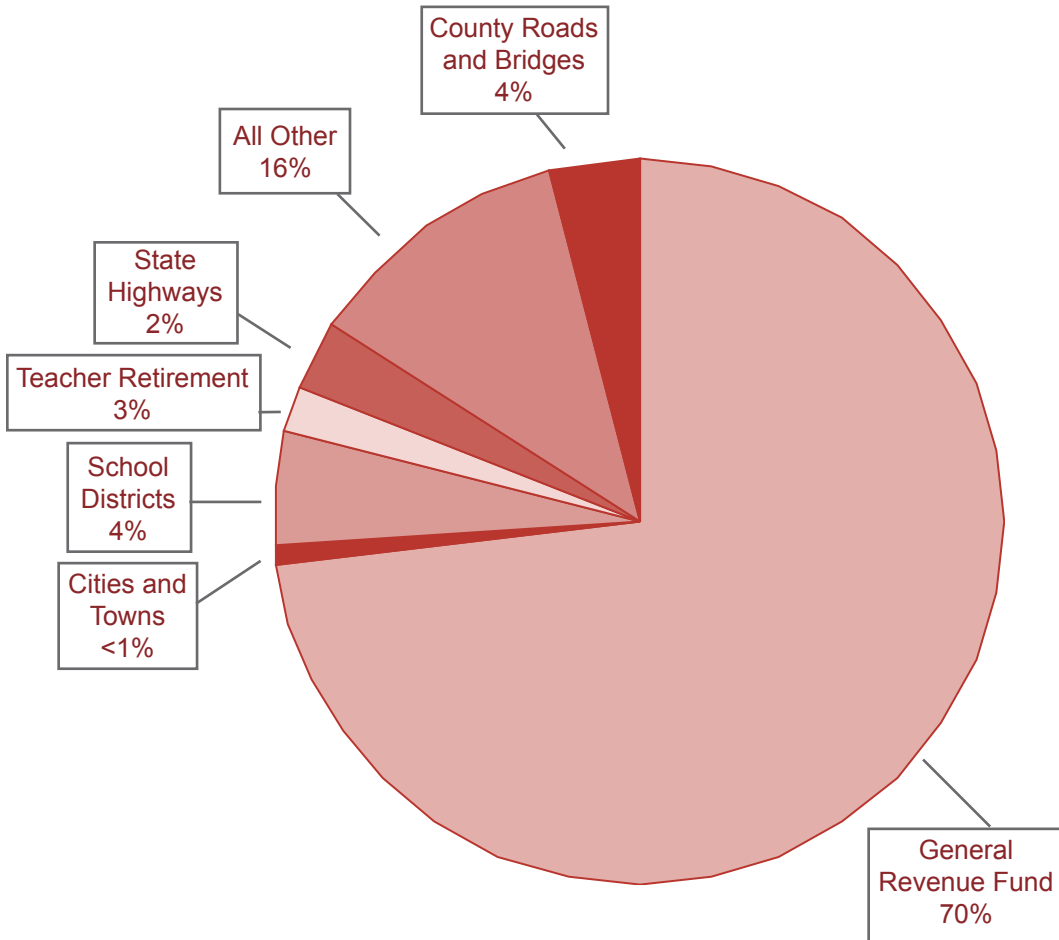


NOTE: Detail does not add to 100% due to rounding.



# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2007-2008

## HOW FUNDS WERE ALLOCATED...



NOTE: Detail does not add to 100% due to rounding.



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
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
2004-05	26,596,570.02	24,639,440.65	89,162,719.24
2005-06	27,609,293.01	25,093,114.22	171,367,929.40
2006-07	29,244,617.04	26,004,202.19	175,180,528.57
2007-08	31,210,006.85	26,444,356.75	183,809,900.77



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
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
2004-05	42,094,064.80	83,242,896.32	302,625,479.28
2005-06	44,019,735.24	82,049,032.56	313,105,945.98
2006-07	46,131,517.38	71,195,259.31	282,451,545.32
2007-08	49,368,021.18	61,346,283.01	287,351,081.20



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
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
2004-05	863,919,366.55	3,327,902,994.54
2005-06	1,153,000,310.87	3,785,151,544.62
2006-07	987,972,285.22	4,041,754,427.28
2007-08	1,249,985,305.22	3,890,555,000.24



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1975 TO 2008

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
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
2004-05	1,574,890,574.21	18,708,447.75
2005-06	1,721,568,174.17	27,096,112.12
2006-07	1,820,605,119.63	26,373,544.15
2007-08	1,972,101,510.49	27,222,520.09





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

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