



OKLAHOMA TAX COMMISSION

ANNUAL
REPORT
OF THE

Fiscal Year Ended

June 30, 2018

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five pointed star, with one ray directed upward. The center of the star shall contain the central device of the seal of the Territory of Oklahoma, including the words, "Labor Omnia Vincit." The upper left hand ray shall contain the symbol of the ancient seal of the Cherokee Nation, namely: A seven pointed star partially surrounded by a wreath of oak leaves. The ray directed upward shall contain the symbol of the ancient seal of the Chickasaw Nation, namely: An Indian warrior standing upright with bow and shield. The lower left hand ray shall contain the symbol of the ancient seal of the Creek Nation, namely: A sheaf of wheat and a plow. The upper right hand ray shall contain the symbol of the ancient seal of the Choctaw Nation, namely: A tomahawk, bow, and three crossed arrows. The lower right hand ray shall contain the symbol of the ancient seal of the Seminole Nation, namely: A village with houses and a factory beside a lake upon which an Indian is paddling a canoe. Surrounding the central star and grouped between its rays shall be forty-five small stars, divided into five clusters of nine stars each, representing the forty-five states of the Union, to which the forty-sixth is now added. In a circular band surrounding the whole device shall be inscribed, "GREAT SEAL OF THE STATE OF OKLAHOMA 1907."

OKLAHOMA CONSTITUTION
Article VI, Section 35



**ANNUAL REPORT
OF THE
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR
ENDED JUNE 30, 2018**



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.

This publication was issued under the authority of the Oklahoma Tax Commission. Copies have not been printed but are available at www.tax.ok.gov.



OKLAHOMA TAX COMMISSION STATE OF OKLAHOMA

STEVE BURRAGE, Chairman
CLARK JOLLEY, Vice-Chairman
THOMAS E. KEMP, Secretary-Member

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

To the Honorable Mary Fallin, 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, 2018.

Total collections from **all** sources administered by the Commission during Fiscal Year 2018 totaled \$12,176,377,453.35. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales, use, and lodging taxes, amounted to \$9,837,247,035.13.

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

Respectfully submitted,

Handwritten signature of Steve Burrage in black ink.

Steve Burrage, Chairman

Handwritten signature of Clark Jolley in black ink.

Clark Jolley, Vice-Chairman

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

Thomas E. Kemp, Jr., 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.

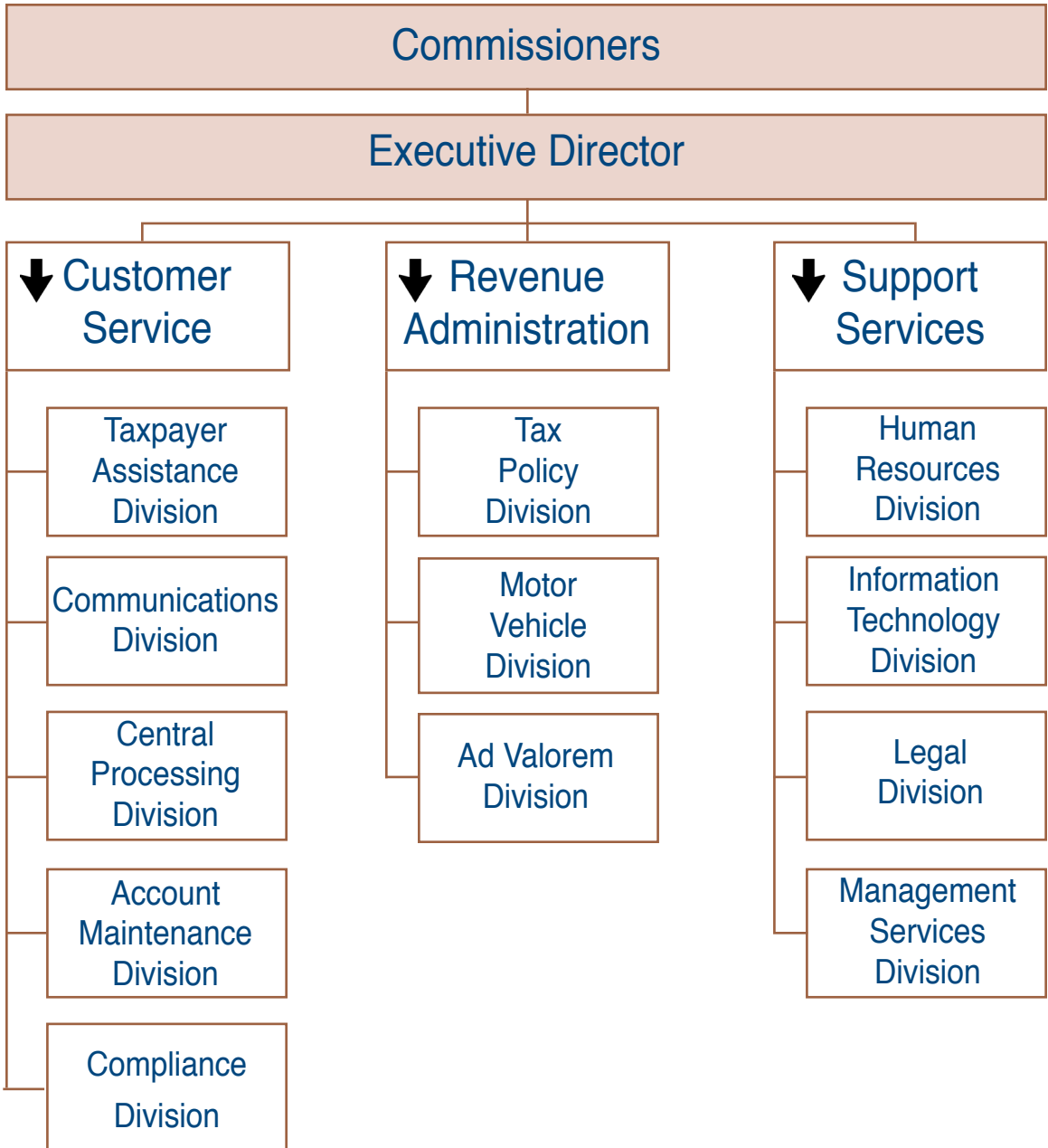
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

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, use, and lodging taxes.



OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





REVIEW OF 2017-2018 TAXES AND COLLECTIONS

Income Tax Gross Collections	\$ 4,259,870,234.54
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Refunded	\$ 764,605,963.80
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Net Income Tax Revenue	\$ 3,495,264,270.74
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- **Individual Income Tax Net** **\$ 3,260,446,921.27**

- **Single:** For tax years 2017 and 2018, from 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$171.50 plus 5% of income over \$7,200.

- **Married:** For tax years 2017 and 2018, from 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$255.00 plus 5% of income over \$12,200.

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>	
Standard deduction:	<u>2017</u>	<u>2018</u>
Single	\$6,350	\$6,350
Married	12,700	12,700
Head of Household	9,350	9,350

- **Corporation Income Tax Net** **\$ 234,817,349.47**

Flat Rate: 6% of Oklahoma Taxable Income.

Gross Production Taxes	\$ 699,936,811.86
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- **Severance Tax** **\$ 683,955,074.08**

For FY 2018, the base gross production tax rate for both oil and natural gas was 7%. Qualified horizontally drilled wells were taxed at 1% during July and August of 2017, at 4% from September 2017 until January 2018, and from February 2018 until June 2018 at 7%. New wells drilled beginning July 1, 2015 were taxed at 2%.

- **Petroleum Excise Tax** **\$ 15,981,737.78**

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



REVIEW OF 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Sales and Use Taxes	\$ 2,855,175,447.25
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• State Sales Tax	\$ 2,433,040,054.98
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Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

• State Sales Tax on Motor Vehicles	\$ 130,808,660.81
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Rate: 1.25% on the sale of motor vehicles sold on or after July 1, 2017.

• State Use Tax	\$ 291,326,731.46
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Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

City/County Sales, Use, and Lodging Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$1,796,671,426.19** and county sales taxes totaling **\$324,284,172.75**. City use tax collections amounted to **\$181,358,745.59** and county use tax totaled **\$33,370,275.11**. City lodging taxes totaled **\$621,535.01** and county lodging taxes amounted to **\$2,824,263.57**.

Vehicle Taxes and Licenses	\$ 773,049,425.65
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• Aircraft Excise Tax	\$ 3,683,481.08
• Aircraft License Fees	653,505.89
• Drivers License Reinstatement Fees	3,000,000.00
• Motor License Agent Remittances	739,784,449.29
• Motor Vehicle Rental Tax	11,290,121.28
• Overweight Truck Permit	14,592,000.00
• Vehicle Inventory Stamps	45,868.11



REVIEW OF 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Motor Fuel Taxes	\$ 485,375,960.49
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- **Gasoline Tax** **\$ 318,401,176.32**

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.

- **Compressed Natural Gas Tax** **\$ 653,579.66**

Rate: 5 cents per gasoline gallon equivalent (gge) on compressed natural gas used or consumed as motor fuel in this state.

- **Liquefied Natural Gas Tax** **\$ 65.75**

Rate: 5 cents per diesel gallon equivalent (dge) on liquefied natural gas used or consumed as motor fuel in this state.

- **Special Fuel Tax** **\$ 29,260.05**
- **Diesel Tax** **\$ 129,359,980.13**

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** **\$ 99,635.00**

Rate: \$50 per year in lieu of special fuel tax on liquefied petroleum gas (LPG) or natural gas used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 per year for those not exceeding 1 ton capacity using methanol or "M-85"; and \$150 for those exceeding 1 ton capacity using liquefied petroleum gas (LPG), methanol or "M-85".

- **Motor Fuel Special Assessment Fee** **\$ 36,832,263.58**

Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks, with excess amounts being used for highway and road construction.



REVIEW OF 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses	\$	313,528,229.40
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• Cigarette Tax	\$	174,476,776.91
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Cigarettes: \$1.03 per pack of 20 through June 27, 2018.
Beginning June 28, 2018, the tax is \$2.03 per pack of 20.

• Cigarette License	\$	61,940.00
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Retail: \$ 30 for a 3 year permit.
Wholesale: \$ 250 for a 1 year permit.
Distributing Agent: \$ 100 for a 1 year permit.

• Tobacco Products Tax	\$	57,739,921.12
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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.

• Tobacco License	\$	56,370.00
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Retail: \$ 30 for a 3 year permit.
Wholesale: \$ 250 for a 1 year permit.
Distributing Agent: \$ 100 for a 1 year permit.

• Tribal Cigarette/Tobacco Payments	\$	23,006,575.22
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• State/Tribal Compact Stamps	\$	58,186,646.15
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REVIEW OF 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Beverage Taxes and Licenses	\$	123,284,613.12
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• Alcoholic Beverage Tax	\$	42,579,090.70
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Distilled spirits:	\$ 1.47 per liter.
Wine:	\$ 0.19 per liter.
Sparkling wines:	\$ 0.55 per liter.
Strong beer:	\$12.50 per barrel.

• Beverage Tax	\$	22,035,423.78
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Beer 3.2% or less: \$11.25 per 31-gallon barrel.

• Beverage License (3.2% Beer)	\$	1,037,155.05
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Retailer Manufacturer (Brew Pub): \$650

Manufacturer: \$500

Wholesale: \$250

Retail (3 year permit):

On-premise draught: \$500

On-premise cans and bottles only: \$350

Off-premise cans and bottles only: \$230

• Mixed Beverage Gross Receipts Tax	\$	57,632,943.59
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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 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Estate Tax	\$ (3,445.81)
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Effective for deaths on or after January 1, 2010, the Oklahoma Estate Tax is repealed.

Franchise Tax, Registered Agent Fees, Business Activity Tax	\$ 61,639,099.47
--------------------------------------------------------------------	-------------------------

• Franchise Tax	\$ 58,896,540.51
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Oklahoma levies an annual franchise tax on all corporations that do business in the State. Corporations are taxed \$1.25 for each \$1,000 of capital invested or used in Oklahoma.

• Registered Agent Fees	\$ 2,724,628.92
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Foreign corporations are additionally assessed \$100 per year, payable to the Oklahoma Tax Commission, for the Secretary of State acting as their registered agent.

• Business Activity Tax	\$ 17,930.04
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Corporations, associations, joint-stock companies and business trusts doing business in Oklahoma were required to pay BAT in an amount equal to their franchise tax paid for tax year 2010 or \$25 whichever was greater. All others doing business in Oklahoma were required to pay \$25. **BAT expired at the end of 2012.** Taxes on business activity during 2012 were due on July 1, 2013, and delinquent if not paid before September 15, 2013.

Electric Cooperative Tax and License	\$ 43,760,143.69
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• Rural Electric Co-op Tax: 2% of gross receipts from the sale of electric service.	\$ 43,755,430.58
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• Rural Electric Co-op Licenses: \$1.00 for each 100 customers or fraction thereof.	\$ 4,713.11
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Realty Transfer Tax	\$ 21,112,101.17
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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 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts.....	\$ 200,518,414.30
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• Admission Fees	\$ 0.00
• Bingo Tax	83,270.03
• Charity Games Tax	(4,649.21)
• Coin-Operated Device Decals & Distributor Permits	3,057,570.70
• Computer Enhancement Fund.....	17,019,081.28
• County Clerk Fees	368,819.93
• Driving Record Fee	1,246,736.16
• Drug Stamp Tax	150.00
• Energy Resources Assessment.....	16,781,365.19
• Farm Implement Tax Stamps.....	8,184.72
• Freight Car Tax	1,016,666.64
• Horse Track Gaming.....	26,350,294.07
• Income Tax Check-Offs	160,231.00
• Multiple Injury Trust Fund	48,475,721.61
• 911 Wireless Fee	33,161,735.00
• Occupational Health and Safety Tax.....	1,563,611.08
• Organ Donor Program	134,758.20
• OTC Reimbursements	8,361,721.84
• Pari-Mutuel Tax.....	1,085,410.64
• Pick Six/Seven Wager Tax.....	10,640.64
• Prepaid Wireless Fee	234.39
• Printing and Revolving Fund.....	3,057,878.99



REVIEW OF 2017-2018 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Professional Sporting Event Ticket Fee.....	\$	1,563,477.00
• Public Service Penalties		25,633.00
• Sales Tax Permits		588,490.00
• Sales Tax Vendors List		600.00
• Service Charge Fee.....		13,403.08
• Sustaining Oklahoma Resources Fee		1,029,113.01
• Tax Security Fund		318,874.50
• Telephone Surcharge.....		285,923.18
• Tire Recycling Fee		13,685,237.53
• Tourism Tax.....		0.00
• Transport and Reclaimer License Fees.....		19,105.16
• Unapplied Payments.....		(406,863.90)
• Unclassified Receipts		741,740.58
• Wire Transmitter Fee		13,150,559.20
• Workers' Compensation Insurance Premium Tax.....		7,563,689.06

Grand Total Collections*\$ 9,837,247,035.13

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



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Admission Fees	\$ 0.00	\$ 0.00
Aircraft Excise Tax	3,683,481.08	5,632,781.28
Aircraft License Fees.....	653,505.89	626,707.06
Alcoholic Beverage Tax	42,579,090.70	41,532,213.64
Beverage License	1,037,155.05	1,359,677.86
Beverage Tax.....	22,035,423.78	22,377,240.52
Bingo Tax.....	83,270.03	45,841.60
Business Activity Tax	17,930.04	879.94
Charity Games Tax	(4,649.21)	29,689.43
Cigarette License.....	61,940.00	108,565.00
Cigarette Tax	174,476,776.91	174,304,849.84
Coin-Operated Device Decals/Distributor Permits ..	3,057,570.70	4,137,925.97
Compressed Natural Gas	653,579.66	694,028.61
Computer Enhancement Fund	17,019,081.28	18,612,332.24
Controlled Dangerous Substance Tax Stamps.....	150.00	330.00
County Clerk Fees.....	368,819.93	350,240.91
Diesel Fuel Tax	129,359,980.13	132,245,057.75
Documentary Stamp Tax	21,112,101.17	19,505,239.59
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	1,246,736.16	1,388,052.00
Electric Co-op Tax	43,755,430.58	41,061,079.55
Energy Resources Assessment.....	16,781,365.19	12,616,147.87
Estate Tax.....	(3,445.81)	176,712.88



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

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Farm Implement Tax Stamps.....	\$ 8,184.72	\$ 8,091.75
Franchise Tax	58,896,540.51	50,127,533.39
Freight Car Tax	1,016,666.64	796,860.87
Gasoline Tax.....	318,401,176.32	308,079,273.04
Horse Track Gaming.....	26,350,294.07	20,688,308.09
Income Tax - Corporate	470,795,121.94	400,748,717.54
Income Tax - Individual.....	3,789,075,112.60	3,524,360,201.08
Income Tax - Check-Offs	160,231.00	149,343.08
Liquefied Natural Gas.....	65.75	1,802.95
Mixed Beverage Gross Receipts Tax	57,632,943.59	54,351,062.49
Motor Fuel Special Assessment Fee	36,832,263.58	32,915,031.07
Motor License Agent Remittances.....	739,784,449.29	725,294,747.03
Motor Vehicle Rental Tax.....	11,290,121.28	10,705,717.07
911 Wireless Fee.....	33,161,735.00	13,191,950.07
Occupational Health & Safety Tax.....	1,563,611.08	1,635,848.17
Oklahoma Tax Commission Reimbursements.....	8,361,721.84	4,623,257.78
Organ Donor Program	134,758.20	127,802.95
Overweight Truck Permits	14,592,000.00	14,592,000.00
Pari-Mutuel Tax.....	1,085,410.64	1,063,504.62
Petroleum Excise Tax.....	15,981,737.78	12,156,259.15
Pick Six/Seven Wager	10,640.64	7,709.40
Prepaid Wireless Fee	234.39	2,513,887.13
Professional Sporting Event Ticket Fee.....	1,563,477.00	N.A.
Registered Agents Fees	2,724,628.92	2,835,490.04
Rural Electric Co-op License.....	4,713.11	4,640.15



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

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Sales Tax (State Only).....	\$ 2,433,040,054.98	\$ 2,226,863,948.01
Sales Tax - Motor Vehicle.....	130,808,660.81	N.A.
Sales Tax Permits.....	588,490.00	634,420.91
Sales Tax Vendors List.....	600.00	750.00
Self Insurance Guaranty Fund.....	0.00	650.16
Service Charge Fee.....	13,403.08	15,276.02
Severance Tax.....	683,955,074.08	429,814,536.05
Special Fuel Decals.....	99,635.00	111,746.00
Special Fuel Tax.....	29,260.05	25,072.89
State/Tribal Compact Stamps.....	58,186,646.15	68,039,637.45
Sustaining Oklahoma Resources Fee.....	1,029,113.01	875,552.62
Telephone Surcharge.....	285,923.18	403,828.68
Tire Recycling Fee.....	13,685,237.53	13,161,744.01
Tobacco Products License.....	56,370.00	78,290.00
Tobacco Products Tax.....	57,739,921.12	55,363,658.95
Tourism Tax.....	0.00	481.55
Transport & Reclaimer Permits.....	19,105.16	36,180.00
Tribal Cigarette/Tobacco Payments.....	23,006,575.22	22,303,923.61
Use Tax (State Only).....	291,326,731.46	238,518,802.13
Vehicle Revenue Tax Stamps.....	45,868.11	46,228.32
Wire Transmitter Fee.....	13,150,559.20	12,872,863.73
Workers' Comp. Insurance Premium Tax.....	7,563,689.06	7,358,125.16
Total Tax, License, Fee and Permit Collections	\$ 9,785,034,050.35	\$ 8,737,310,348.70



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

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Miscellaneous Accounts		
Multiple Injury Trust Fund	\$ 48,475,721.61	\$ 48,976,823.98
Printing & Revolving Fund	3,057,878.99	2,872,539.73
Public Service Penalties	25,633.00	3,054.00
Tax Security Fund	318,874.50	272,734.12
Unapplied Payments	(406,863.90)	(156,663.17)
Unclassified Receipts	741,740.58	84,006.44
Total Miscellaneous Collections	\$ 52,212,984.78	\$ 52,052,495.10

Grand Total Collections*	\$ 9,837,247,035.13	\$ 8,789,362,843.80
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* City/county sales, use, and lodging taxes are not included.

N.A. = Not Applicable



APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Ad Valorem Reimbursement Fund	\$ 34,413,784.49	\$ 30,497,617.06
Adoption Creates Families	975.00	1,025.00
Ag-N-Class Fund	5,616.00	4,776.00
Animal Friendly Revolving Fund.....	9,160.00	5,760.00
Attorney General Revolving Fund	160.00	260.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	882,851.11	832,383.71
Boy Scouts of America	600.00	620.00
Breast Cancer Fund	14,904.00	14,561.00
Buffalo Soldier License Plates.....	1,300.00	1,380.00
Cancer Center Service Revolving Fund	6,196,662.58	5,843,240.90
Certified 911 Entities.....	1,886.14	2,462,892.28
Child Abuse Prevention Fund.....	740.00	860.00
Choose Life Assistance Revolving Fund	4,420.00	4,740.00
Circuit Engineering District Revolving Fund	3,180,783.29	2,573,399.41
Cities and Counties	24,940,572.99	24,120,359.06
Cities and Towns	40,262,230.90	39,388,780.80
Colleges and Universities.....	174,540.00	170,980.00
Color Oklahoma Revolving Fund.....	5,720.00	5,980.00
Common Education Technical Fund.....	47,371,864.37	38,404,346.92
Community-Based Substance Abuse Rev. Fund.....	301,000.00	485,600.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,628,135.63	2,130,264.14
Compressed Natural Gas Conversion Safety Fund	591,594.00	622,565.00
Computer Enhancement Fund	5,612,618.90	7,776,557.51
Conservation Commission Infra-Structure Revolving Fund.....	2,628,135.63	2,130,264.14
Corporation Commission Plugging Fund.....	1,681,582.87	1,267,113.37
Corporation Commission Revolving Fund.....	1,000,000.00	1,000,000.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Counties for Ad Valorem Distribution.....	\$ 12,585.54	\$ 1,527.00
Counties for Bridge & Road Improvement Fund.....	20,382,469.39	16,200,387.04
Counties for County Clerks.....	345,657.00	336,986.00
Counties for County Government.....	5,602,614.25	5,515,863.76
Counties for Roads.....	258,059,414.58	233,699,714.86
County Improvement Road and Bridge Rev. Fund..	120,000,000.00	120,000,000.00
County Road Fund	17,482,856.57	17,212,153.19
County Road Improvement Revolving Fund.....	24,435,498.37	24,057,140.75
Court Appointed Special Advocates	32,976.00	40,307.00
Crossing Christian School	1,220.00	1,140.00
Deer Creek Foundation	4,140.00	4,480.00
Dept. of Civil Emergency Management.....	2,224,433.60	879,432.36
Dept. of Commerce Revolving Fund	280.00	280.00
Dept. of Environmental Quality Revolving Fund.....	6,303,699.39	5,980,517.60
Dept. of Public Safety Revolving Fund.....	10,291,109.28	10,465,994.15
DPS Imaging System Revolving Fund	5,423,729.25	5,481,962.00
DPS Patrol Vehicle Fund	850,000.00	850,000.00
Drug Abuse Education Revolving Fund.....	150.00	330.00
Drug Money Laundering & Wire Transm. Rev. Fund	13,150,559.20	12,872,863.73
Ducks Unlimited Special Plate.....	2,040.00	N.A.
Eastern Red Cedar Revolving Fund.....	10.00	49.00
Education Reform Revolving Fund.....	629,618,772.64	544,070,371.06
EMT Death Benefit Revolving Fund	2,800.00	2,880.00
Energy Resources Revolving Fund.....	16,757,365.19	12,592,147.87
Environmental Education Revolving Fund.....	8,736.00	8,592.00
Firemen's Museum & Building Memorial Fund.....	58,800.00	59,700.00
4-H Club	320.00	260.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
45th Infantry Division Museum Fund.....	\$ 1,140.00	\$ 1,220.00
Folds of Honor Scholarship Program	15,279.50	5.00
General Revenue Fund	5,574,318,772.49	4,756,515,646.59
Health Employee & Economy Improvement.....	44,240,577.57	41,716,963.38
Heartland Scholarship Fund	540.00	620.00
High Priority State Bridge Revolving Fund	6,481,220.61	6,333,887.30
Higher Education Capital Fund.....	47,371,864.37	38,404,346.92
Higher Education Revolving Fund	171.35	156.40
Historical Greenwood Dist. Music Festival Fund	63.00	689.00
Historical Society Revolving Fund	1,020.00	800.00
Indigent Health Care Revolving Fund.....	5.00	74.00
Indigent Veteran Burial Fund	14,876.00	N.A.
Interstate Oil Compact Fund.....	1,091,378.49	822,356.97
Lions Club Service Foundation.....	130.00	190.00
March of Dimes	140.00	160.00
Mental Health and Substance Abuse Fund	5,311,605.07	5,009,305.37
Mental Retardation Revolving Fund	26,181.00	25,647.00
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Motorcycle Safety & Education Revolving Fund.....	372,555.00	383,376.00
Multiple Injury Trust Fund	49,240,982.79	49,427,232.53
Multiple Sclerosis Society Fund.....	5.00	42.00
NASCAR Racing Plates	1,131.60	1,260.40
National Stock Car Association	98.40	109.60
911 Fee.....	30,598,665.58	12,178,554.82
Oil & Gas Division Revolving Fund.....	2,700,000.00	2,700,000.00
Okla. Dept. of Career & Tech. Educ. Ag. Rev. Fund - FFA	760.00	700.00
Oklahoma Aeronautics Revolving Fund	4,407,900.47	5,156,365.29
Oklahoma Building Bonds Sinking Fund	38,959,036.51	38,922,449.56



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Oklahoma Emergency Responders Assistance Program \$	11,346.50	\$ N.A.
Oklahoma Emergency Response System Stabilization and Improvement Rev. Fund.....	1,737,762.45	1,532,137.45
Oklahoma Film Enhancement Rebate Prog. Revolving Fund.....	0.00	5,107,349.56
Oklahoma Health Care Authority	52,906,764.72	49,888,188.53
Oklahoma Historical Society Capital Rev. Fund.....	1,595,952.13	1,458,897.16
Oklahoma Honor Flights.....	0.00	0.00
Oklahoma Horse Racing Commission Rev. Fund ...	1,096,051.28	147,547.37
Oklahoma Law Enforcement Retirement Fund	9,692,676.72	9,601,239.06
Oklahoma Leukemia and Lymphoma Rev. Fund.....	2.00	19.00
Oklahoma Lupus Revolving Fund	23.00	748.00
Oklahoma Pet Over-Population Fund.....	4,566.00	3,439.00
Oklahoma Route 66 Association	120.00	N.A.
Oklahoma Sports Eye Safety Program.....	25.00	271.00
Oklahoma Student Aid Revolving Fund.....	47,371,864.37	38,404,346.92
Oklahoma Tax Commission Fund.....	31,086,473.92 (a)	32,235,015.23 (b)
Oklahoma Tax Commission Reimbursement Fund .	11,554,210.30	8,014,864.46
Oklahoma Teachers Recruitment Rev. Fund.....	2,420.00	N.A.
Oklahoma Teachers Retirement Fund.....	315,069,852.09	275,720,988.24
Oklahoma Tourism & Passenger Rail Rev. Fund	2,850,000.00	2,836,000.04
Oklahoma Tourism Capital Improvement Rev. Fund	10,367,910.00	10,259,348.85
Oklahoma Tourism Revolving Fund.....	5,757,235.89	5,697,139.53
Oklahoma Viticulture and Enology Center Dev.	350,000.00	350,000.00
Organ Donor Revolving Fund	133,410.62	126,524.93
OSU Osteopathic Medicine Revolving Fund	6,196,662.58	5,843,240.90
Pancreatic Cancer Research Fund	1,520.00	1,620.00
Participating Tribes	21,391,871.77	20,821,573.54



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Patriot License.....	\$ 9,580.00	\$ 8,820.00
Petroleum Storage Tank Indemnity Fund	24,511,245.45	21,616,690.41
Public School Classroom Support Fund.....	181.00	7,574.00
Public Transit Revolving Fund.....	3,850,000.00	3,829,000.00
Quality Events (1695A).....	416,756.79	243,225.00
Quarter Horse Revolving Fund.....	2,440.00	2,280.00
Railroad Maintenance Revolving Fund.....	1,016,666.64	796,860.87
Rebuild Okla. Access & Driver Safety Fund	571,669,915.00	508,678,655.32
Returned to Counties - Aircraft Mfg. Fees	0.00	0.00
School Districts.....	369,795,805.47	342,357,476.63
Self Insurance Guaranty Fund.....	0.00	650.16
Special Occupational Health and Safety Fund	1,563,611.08	1,635,848.17
Special Prog. Assis. Rev. Fund Realtors License....	78,620.00	3,920.00
State Highway Construction & Maintenance Fund..	3,985,764.77	4,110,742.06
State Public Safety Fund	22,858,647.00	12,744,308.00
State Transportation Fund	221,744,927.44	216,795,526.28
Support of Domestic Violence/Sexual Assault Services	22.00	3,213.00
Support of Volunteer Fire Departments	173.00	3,574.00
Support Oklahoma National Guard	17,451.00	22,295.00
Support Our Troops Supporters	1,350.00	1,125.00
Support Program for Regional Food Banks.....	45,013.00	57,806.89
Sustaining Oklahoma Energy Resources.....	998,239.63	849,286.03
Telecommunications for Hearing Impaired Revolving Fund.....	285,923.18	403,828.68
Tobacco Prevention & Cessation Revolving Fund...	1,323,173.40	1,247,799.67
Tourism and Recreation Capital Expenditure Revolving Fund.....	2,628,135.63	2,130,264.14
Tourism Department Rev. Fund - Route 66	7,280.00	6,400.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2017-2018	Fiscal Year 2016-2017
Tourism Department Rev. Fund - State Parks	\$ 9,476.00	\$ 7,843.00
Trauma Care Assistance Revolving Fund	16,749,126.41	16,125,059.53
Tribal Plates	7,026,739.11	3,384,039.25
Tribal Trust Account 1695T	42,418,492.51	58,497,612.42
Turnpike Authority Trust Fund	46,980,435.78	46,355,837.97
U.S. Olympic Committee	1,127.00	1,403.00
Urban Forest & Beauty Revolving Fund	6,220.00	5,440.00
Vocational-Technical Fund	171.35	156.40
Waste Tire Recycling Indemnity Fund	9,790,809.40	9,351,294.90
Weigh Station Improvement Revolving Fund	6,000,000.00	6,000,000.00
Wildlife Conservation Fund	202,504.13	199,368.57
Wildlife Diversity Fund	67,720.00	65,352.00
Workers' Compensation Administrative Fund	3,500,000.00	3,500,000.00
Workers' Compensation Commission Rev. Fund	3,000,000.00	3,000,000.00
YMCA Youth and Government Program	10,631.00	12,392.19
Total Apportionment	\$ 8,990,773,269.46	\$ 7,860,697,031.11

(a) Includes \$11,678,308.40 apportioned to O.T.C. Fund from city/county sales, use, and lodging tax retention fees.

(b) Includes \$10,835,774.69 apportioned to O.T.C. Fund from city/county sales, use, and lodging tax retention fees.

N.A. = Not Applicable



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT

WHERE IT CAME FROM		WHERE IT WENT	
Admission Fees	\$ 0.00	Cities and Towns.....	\$ 0.00
		County Government.....	0.00
Aircraft Excise Tax	\$ 3,683,481.08	Oklahoma Aeronautics Revolving Fund	\$ 3,683,481.08
		General Revenue Fund	0.00
Aircraft License	\$ 653,505.89	Counties-Aircraft Mfg. Fees	\$ 0.00
		General Revenue Fund	20,178.76
		Oklahoma Aeronautics Revolving Fund	628,196.80
		Refunded	5,130.33
Alcoholic Beverage Tax	\$ 42,579,090.70	Cities and Towns.....	\$ 13,730,724.15
		General Revenue Fund	27,111,448.31
		Oklahoma Tax Comm. Fund ..	1,273,984.72
		Oklahoma Viticulture & Enology Center Dev.	350,000.00
		Refunded	112,933.52
Beverage License	\$ 1,037,155.05	Community-Based Substance Abuse Revolving Fund	\$ 301,000.00
		General Revenue Fund	727,292.70
		Refunded	8,862.35
Beverage Tax	\$ 22,035,423.78	General Revenue Fund	\$ 22,034,211.91
		Refunded	1,211.87
Bingo Tax	\$ 83,270.03	General Revenue Fund	\$ 101,233.24
Balance, July 1, 2017	22,404.27	Reserve*	4,441.06
Business Activity Tax		Ad Valorem Reimb. Fund.....	\$ 133.56
\$25 Pays	\$ 13,505.04	Education Reform Rev. Fund	1,113.80
Regular	4,425.00	General Revenue Fund	11,439.93
Balance, July 1, 2017.....	(41,522.00)	Teachers Retirement Rev. Fund	667.75
		Refunded	125.00
		Reserve*	(37,072.00)



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Charity Games Tax	\$ (4,649.21)	General Revenue Fund	\$ 17,394.45
Balance, July 1, 2017	17,602.60	Reserve*	(4,441.06)
Cigarette License	\$ 61,940.00	Okla. Tax Commission	
		Reimbursement Fund.....	\$ 61,940.00
Cigarette Tax:		Belle Maxine Hilliard Breast and	
Original Rate Collections..	\$ 38,960,144.88	Cervical Cancer Fund.....	\$ 596,273.18
New Rate Collections	135,516,632.03	Cancer Center Service	
		Revolving Fund	4,187,463.93
		Cities and Counties.....	20,232,633.16
		Education Reform Rev. Fund.	2,805,194.27
		General Revenue Fund	21,858,832.74
		Health Employee and Economy	
		Improvement Fund	29,894,969.03
		Mental Health and Substance	
		Abuse Fund	3,591,190.75
		Oklahoma Building Bonds	
		Sinking Fund	38,959,036.51
		Oklahoma Emergency Response	
		System Stabilization &	
		Improvement Revolving Fund	467,210.08
		Oklahoma Health Care	
		Authority	35,749,287.54
		OSU Osteopathic Medicine	
		Revolving Fund	4,187,463.93
		Teachers Retirement Revolving	
		Fund	1,355,166.34
		Tobacco Prevention and	
		Cessation Revolving Fund..	894,409.78
		Trauma Care Assistance	
		Revolving Fund	9,696,537.30
		Reserve*	1,108.37



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM	WHERE IT WENT
Coin-Operated Device Decals and Distributor Permits\$ 3,057,570.70 Cancelled Vouchers 11,700.00 Balance, July 1, 2017 (200.00)	General Revenue Fund \$ 3,039,040.70 Refunded 30,030.00
Compressed Natural Gas\$ 653,579.66	Transfer..... \$ 646,608.68 Refunded 6,970.98
Computer Enhancement Fund\$ 17,019,081.28	Computer Enhancement Fund \$ 5,612,618.90 OTC Fund 11,406,462.38
Controlled Dangerous Substance Tax\$ 150.00	Drug Abuse Education Revolving Fund \$ 150.00
County Clerk Fees\$ 368,819.93 Balance, July 1, 2017 (90,576.39)	Counties for County Clerks.. \$ 345,657.00 Reserve* (67,413.46)
Diesel Fuel Excise Tax\$ 129,359,980.13 Cancelled Vouchers 41,695.10 Balance, July 1, 2017 454,573.98	Circuit Engineering Dist. Revolving Fund \$ 560,328.51 Counties for Roads 35,522,493.12 Counties for Bridge & Road Improvement Fund..... 3,922,299.60 High Priority State Bridge Revolving Fund 1,622,618.00 Participating Tribes 5,547,727.54 State Transportation Fund 76,107,367.90 Refunded 6,573,414.54
Documentary Stamp Tax\$ 21,112,101.17 Cancelled Vouchers 376.22	General Revenue Fund \$ 21,106,889.50 Refunded 5,587.89
Driving Record Fee\$ 1,246,736.16	General Revenue Fund \$ 1,246,736.16



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Electric Co-op Tax	\$ 43,755,430.58
Balance, July 1, 2017	12,116.77

Energy Resources Assessment	\$ 16,781,365.19
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Estate Tax	\$ (3,445.81)
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Farm Implement Tax Stamps \$	8,184.72
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Franchise Tax	\$ 58,896,540.51
Cancelled Vouchers	2,217.50

Freight Car Tax	\$ 1,016,666.64
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Gasoline Tax	\$ 318,401,176.32
Transfer	646,674.43
Balance, July 1, 2017	730,519.38

WHERE IT WENT

General Revenue Fund	\$ 2,188,377.46
School Districts	41,579,169.89

Energy Resources Revolving Fund	\$ 16,757,365.19
Oklahoma Tax Comm. Fund ..	24,000.00

General Revenue Fund	\$ 0.00
Refunded	36,076.78
Reserve*	(39,522.59)

General Revenue Fund	\$ 8,184.72
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General Revenue Fund	\$ 58,097,215.34
Refunded	801,542.67

Railroad Maint. Rev. Fund ...	\$ 1,016,666.64
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Circuit Engineering District Revolving Fund	\$ 1,249,782.09
Cities and Towns	5,606,079.97
Counties for Roads	89,801,925.83
Counties for Bridge & Road Improvement Fund	6,867,821.67
General Revenue Fund	1,453,003.18
High Priority State Bridge Revolving Fund	4,858,602.61
Oklahoma Aero. Rev. Fund ...	92,622.59
Participating Tribes	14,234,303.52
Public Transit Revolving Fund	850,000.00
State Transportation Fund	143,473,278.94



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Gasoline Tax - continued...

Horsetrack Gaming\$ 26,350,294.07

Income Tax - Corporate.....\$ 470,795,121.94

Income Tax - Individual\$ 3,789,075,112.60

WHERE IT WENT

Tourism & Passenger Rail
 Revolving Fund 850,000.00
 Turnpike Authority Trust Fund 46,980,435.78
 Refunded 3,460,513.95

Education Reform Rev. Fund... \$ 23,188,258.77
 General Revenue Fund 3,162,035.30

Ad Valorem Reim. Fund..... \$ 2,488,269.61
 Compressed NG Conv. Safety 176,185.00
 Educ. Reform Revolving Fund 41,056,448.63
 General Revenue Fund 192,840,895.06
 Teachers Retirement Fund..... 12,441,348.06
 Refunded Net of Cancelled
 Vouchers..... 221,791,975.58

Ad Valorem Reim. Fund..... \$ 31,925,381.32
 Compressed NG Conv. Safety.. 415,409.00
 Education Reform Rev. Fund 266,257,680.27
 General Revenue Fund 2,158,058,249.56
 Oklahoma Film Enhancement
 Rebate Prog. Rev. Fund 0.00
 Okla. Tourism & Passenger
 Rail Revolving Fund..... 2,000,000.00
 Public Transit Rev. Fund 3,000,000.00
 Rebuild Okla. Access & Driver
 Safety Fund..... 571,669,915.00
 Teachers Retirement Fund..... 159,626,906.66
 Refunded Net of Cancelled
 Vouchers..... 519,538,761.98
 Quality Jobs Program
 Incentive Leverage Funds 0.00



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Income Tax - Individual - continued...		Economic Development	
		Pooled Finance Funds	11,849,277.84
		Transfer to 1695Q - Quality	
		Jobs Incentive Payments ...	64,733,530.97
		Transfer to 1695W - Workers'	
		Comp Assessment Rebates	0.00
Income Tax Check-Offs	\$ 160,231.00	Breast Cancer Fund.....	\$ 4.00
Balance, July 1, 2017	139.00	Court Appointed Special Advocates	32,976.00
		Eastern Red Cedar Rev. Fund	10.00
		Emergency Responders Assist Prog.	11,346.50
		Folds of Honor Scholarship Prog.	15,279.50
		Historic Greenwood District	
		Music Festival Fund	63.00
		Indigent Health Care	5.00
		Indigent Veteran Burial Rev. Fund	14,876.00
		Multiple Sclerosis Society Fund	5.00
		Okla. Leukemia & Lymphoma	
		Revolving Fund	2.00
		Okla. Lupus Revolving Fund..	23.00
		Okla. Pet Overpopulation Fund	6.00
		Okla. Sports Eye Safety Program	25.00
		Public School Classroom	
		Support Fund	181.00
		Support of Domestic Violence	
		Sexual Assault Services.....	22.00
		Support of Volunteer Fire Depts	173.00
		Support Okla. General Rev. Fund	18,720.00
		Support Okla. Nat'l. Guard.....	17,451.00
		Support Program for Regional	
		Food Banks	45,013.00
		YMCA Youth & Gov't. Program	10,631.00
		Reserve*	(6,442.00)



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Liquefied Natural Gas	\$ 65.75
Lodging Tax - City	\$ 621,535.01
Interest Earned	475.95
Lodging Tax - County	\$ 2,824,263.57
Interest Earned	2,180.50
Mixed Beverage Gross Receipts Tax	\$ 57,632,943.59

Motor Vehicle Collections:

Motor Lic. Agent Remits ...	\$ 739,784,449.29
Motor Vehicle Rental Tax....	11,290,121.28
Drivers Lic. Reinstatement Fee	3,000,000.00
Overweight Truck Permits ..	14,592,000.00
Cancelled Vouchers	26,003.73

WHERE IT WENT

Transfer.....	\$ 65.75
#1695B to Cities & Towns	\$ 618,427.35
Oklahoma Tax Comm. Fund ..	3,107.66
Interest to Cities and Towns...	475.95
#1695B to Counties	\$ 2,809,986.77
Oklahoma Tax Comm. Fund ..	14,120.58
Interest to Counties.....	2,180.50
Refunded	156.22
General Revenue Fund	\$ 57,615,826.49
Refunded	17,117.10

Cities and Towns.....	\$ 20,925,426.78
Counties for Roads	48,870,996.73
County Government.....	5,602,614.25
County Improvement	
Road & Bridge Rev. Fund ..	120,000,000.00
County Road Fund.....	17,482,856.57
County Road Improvement	
Revolving Fund.....	24,435,498.37
Dept. of Public Safety Rev. Fund	10,290,155.60
DPS Imaging System	
Revolving Fund	5,423,729.25
DPS Patrol Vehicle Fund	850,000.00
General Revenue Fund	215,575,960.49
M.V. Driver Education Fund ...	900,000.00
Motorcycle Safety & Education	
Revolving Fund.....	372,555.00
Oklahoma Law Enforcement	
Retirement Fund	9,687,336.72



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Motor Vehicle Collections - continued...

Motor Fuel Special
Assessment Fee\$ 36,832,263.58
 Cancelled Vouchers 4,564.54

Multiple Injury Trust Fund...\$ 48,475,721.61
 Cancelled Vouchers 140.00

WHERE IT WENT

Oklahoma Tax Comm. Fund .. 3,024,705.43
 OTC Reimbursement Fund.... 2,960,456.70
 School Districts 244,354,983.73
 State Hwy. Construction &
 Maintenance Fund..... 3,985,764.77
 State Public Safety Fund 22,858,647.00
 State Transportation Fund 2,092,542.68
 Trauma Care Assistance
 Revolving Fund..... 3,445,010.50
 Tribal License Plates..... 4,107,761.03
 Wildlife Conservation Fund.... 202,504.13
 Refunded 596,323.81
 Transfer..... 646,744.76

Corporation Comm. Fund ... \$ 1,000,000.00
 Corporation Comm. Storage
 Tank Regulation Rev. Fund 0.00
 Dept. of Environmental
 Quality Revolving Fund..... 2,653,151.80
 Payments to Tribes 1,609,840.71
 Petroleum Storage Tank
 Indemnity Fund 24,511,245.45
 State Transportation Fund 0.00
 Weigh Station Improvement
 Revolving Fund..... 6,000,000.00
 Refunded 1,062,590.16

Multiple Injury Trust Fund.... \$ 48,177,293.73
 Refunded 298,567.88



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
NASCAR License Plates			
Transfer	\$ 4,482.12	General Revenue Fund	\$ 615.00
		NASCAR Racing Plates.....	1,131.60
		National Stock Car Association	98.40
		OTC Reimbursement Fund....	2,637.12
911 Fee.....	\$ 33,161,735.00	911 Fee	\$ 30,598,665.58
		Dept. of Civil Emerg. Mgmt....	2,224,433.60
		Oklahoma Tax Comm. Fund ..	336,326.25
		Refunded	2,309.57
Occupational Health and Safety Tax.....	\$ 1,563,611.08	Special Occupational Health and Safety Fund.....	\$ 1,563,611.08
Oklahoma Tax Commission Reimbursement	\$ 8,361,721.84	OTC Reimbursement Fund..	\$ 8,361,721.84
Organ Donor Program.....	\$ 134,758.20	Department of Public Safety	\$ 953.68
		Oklahoma Tax Comm. Fund ..	711.78
		Organ Donor Revolving Fund	133,410.62
		Reserve*	(317.88)
Pari-Mutuel Tax	\$ 1,085,410.64	Oklahoma Horse Racing Rev. Fund	\$ 1,085,410.64
Petroleum Excise Tax on Gas \$	7,043,606.00	Corp. Comm. Plugging Fund \$	741,627.30
		General Revenue Fund	4,453,775.68
		Interstate Oil Compact Fund..	480,577.04
		Oil & Gas Div. Revolving Fund	1,350,000.00
		Refunded	17,625.98



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Petroleum Excise Tax on Oil \$	8,938,131.78
Pick Six/Seven Wager	\$ 10,640.64
Prepaid Wireless 911 Fee	\$ 234.39
Printing & Revolving Fund \$	3,057,878.99
Pro Sporting Event Ticket \$	1,563,477.00
Public Service Penalties	\$ 25,633.00
Registered Agents Fees	\$ 2,724,628.92
Rural Electric Co-op License \$	4,713.11
Sales Tax - State	\$ 2,433,040,054.98
Cancelled Vouchers.....	85,069.59
Interest Earned.....	1,884,061.38

WHERE IT WENT

Corp. Comm. Plugging Fund \$	939,955.57
General Revenue Fund	6,029,088.92
Interstate Oil Compact Fund..	610,801.45
Oil & Gas Div. Revolving Fund	1,350,000.00
Refunded	8,285.84
General Revenue Fund	\$ 0.00
Oklahoma Horse Racing Rev. Fund	10,640.64
Certified 911 Entities	\$ 1,886.14
Oklahoma Tax Comm. Fund ..	38.49
Reserve*	(1,690.24)
Oklahoma Tax Comm. Fund \$	3,057,753.99
Refunded	125.00
General Revenue Fund	\$ 1,563,477.00
Counties for Ad Valorem Dist.\$	12,585.54
General Revenue Fund	12,585.46
Reserve*	462.00
General Revenue Fund	\$ 2,724,628.92
General Revenue Fund	\$ 4,713.11
Educ. Reform Rev. Fund.....	\$ 252,878,910.30
General Revenue Fund	2,031,035,664.20
Oklahoma Historical Society Capital Revolving Fund.....	1,370,933.32
Oklahoma Tourism Rev. Fund	4,750,552.51
Okla. Tourism Capital Improvement Rev. Fund.....	8,549,385.20
Teachers Retirement Fund.....	120,879,020.21
Transfer to 1695A - Quality Events	416,756.79
Refunded	15,127,963.42



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Sales Tax - Motor Vehicle \$ 130,808,660.81
 Interest Earned..... 100,815.82

Sales Tax - City \$ 1,796,671,426.19
 Interest Earned..... 1,375,697.49

Sales Tax - County..... \$ 324,284,172.75
 Interest Earned..... 248,176.40

Sales Tax Permits \$ 588,490.00

Sales Tax Vendors List... \$ 600.00

Self Insurance Guaranty Fund..... \$ 0.00

Service Charge Fee \$ 13,403.08

Severance Tax on Gas \$ 318,580,900.34

WHERE IT WENT

Educ. Reform Rev. Fund..... \$ 13,677,674.99
 General Revenue Fund 106,949,269.16
 Oklahoma Historical Society
 Capital Revolving Fund..... 78,457.02
 Oklahoma Tourism Rev. Fund 249,447.49
 Okla. Tourism Capital
 Improvement Rev. Fund..... 450,614.80
 Teachers Retirement Fund..... 6,538,085.56
 Payments to Tribes..... 2,918,978.08
 Refunded 46,949.53

#1695B to Cities & Towns.. \$ 1,787,702,562.99
 Oklahoma Tax Comm. Fund.. 8,968,863.20
 Interest to Cities and Towns... 1,375,697.49

#1695B to Counties \$ 322,665,386.04
 Oklahoma Tax Comm. Fund.. 1,618,786.71
 Interest to Counties..... 248,176.40

General Revenue Fund \$ 588,490.00

Oklahoma Tax Comm. Fund \$ 600.00

Self Insurance Guaranty Fund \$ 0.00

Oklahoma Tax Comm. Fund \$ 13,403.08

Counties for Roads \$ 36,751,389.16
 General Revenue Fund 243,876,222.63
 School Districts 36,751,389.16
 Refunded 1,259,742.84
 Reserve* (57,843.45)



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Severance Tax on Oil \$ 365,374,173.74

Special Fuel Decals\$ 99,635.00
 Balance, July 1, 2017 (45,891.76)

Special Fuel Tax.....\$ 29,260.05
 Balance, July 1, 2017 (21,654.00)

WHERE IT WENT

Circuit Engineering Dist.
 Revolving Fund \$ 1,370,643.06
 Common Education
 Technical Fund..... 47,371,864.37
 Community Water Infra-Structure
 Development Rev. Fund 2,628,135.63
 Conservation Commission
 Infra-Structure Rev. Fund..... 2,628,135.63
 Counties for Roads 47,110,262.69
 Counties for Bridge and Road
 Improvement Fund 9,592,140.91
 General Revenue Fund 109,510,285.44
 Higher Educ. Capital Fund..... 47,371,864.37
 Oklahoma Student Aid
 Revolving Fund 47,371,864.37
 School Districts 47,110,262.69
 Tourism and Recreation Capital
 Expenditure Rev. Fund 2,628,135.63
 Refunded 680,578.95

General Revenue Fund \$ 0.00
 State Transportation Fund 66,828.38
 Reserve* (13,085.14)

Circuit Engineering Dist.
 Revolving Fund \$ 29.63
 Counties for Bridge & Road
 Improvement Fund..... 207.21
 Counties for Roads 2,347.05
 General Revenue Fund 85.26
 State Transportation Fund 4,909.54
 Refunded 27.36



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates

Transfer\$ 642,262.64

WHERE IT WENT

Adoption Creates Family..... \$	975.00
Ag-N-Class Fund	5,616.00
Animal Friendly Rev. Fund.....	9,160.00
Attorney General Rev. Fund ..	160.00
Boy Scouts of America.....	600.00
Breast Cancer Fund.....	14,900.00
Buffalo Soldier License Plates	1,300.00
Child Abuse Prevention Fund	740.00
Children's Hosp. Safe Kids Fund	0.00
Choose Life Assist. Rev. Fund	4,420.00
Colleges & Universities	174,540.00
Color Oklahoma Rev. Fund....	5,720.00
Crossing Christian School.....	1,220.00
Deer Creek Foundation.....	4,140.00
Dept. of Commerce Rev. Fund	280.00
Ducks Unlimited	2,040.00
EMT Death Benefit Rev. Fund	2,800.00
Education Reform Rev. Fund	171.35
Environmental Educ. Rev. Fund	8,736.00
Firemen's Museum and Building Memorial Fund	58,800.00
4-H Club.....	320.00
45th Infantry Div. Museum Fund	1,140.00
Heartland Scholarship Fund ..	540.00
Higher Education Rev. Fund..	171.35
Historical Society Rev. Fund..	1,020.00
Law Enforcement Retirement Fund	5,340.00
Lions Club Service Foundation	130.00
March of Dimes.....	140.00



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued...

WHERE IT WENT

Mental Retardation Rev. Fund	26,181.00
Oklahoma Aeronautics Comm	3,600.00
Okla. Dept. Career & Technology	
Education Ag. Rev. Fund - FFA	760.00
Okla. Pet Overpopulation Fund	4,560.00
Oklahoma Route 66 Association	120.00
Okla. Tax Comm. Reimb. Fund	111,084.64
Okla. Teacher Retirement Rev. Fund	2,420.00
Pancreatic Cancer Research Fund	1,520.00
Patriot License	9,580.00
Quarter Horse Revolving Fund	2,440.00
Spec. Prog. Assist. Rev. Fund	
Realtors License	78,620.00
Support Our Troops Supporters	1,350.00
Teachers Retirement Fund.....	2,912.95
Tourism Department Revolving	
Fund - Route 66.....	7,280.00
Tourism Department Revolving	
Fund - State Parks.....	9,476.00
U.S. Olympic Committee.....	1,127.00
Urban Forest & Beauty Rev. Fund	6,220.00
Vocational-Technical Fund.....	171.35
Wildlife Diversity Fund	67,720.00

State/Tribal Compact
Stamps\$ 58,186,646.15

Belle Maxine Hilliard Breast and Cervical Cancer Fund	\$ 100,270.30
Cancer Center Service Revolving Fund.....	701,892.02
General Revenue Fund	13,917,302.24
Health Employee & Econ. Improvement Fund.....	5,012,017.87



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

State/Tribal Compact Stamps - continued...

Mental Health & Substance Abuse Fund.....	600,125.16
Okla. Health Care Authority ...	5,995,265.33
OSU Osteopathic Medicine Revolving Fund	701,892.02
Tobacco Prevention & Cessation Revolving Fund	149,657.15
Trauma Care Assist. Rev. Fund	1,704,594.91
Tribal Trust Acct. 1695T	29,303,629.15

Sustaining Energy

Resources Fee.....\$ 1,029,113.01

Oklahoma Tax Commission Fund \$	30,873.38
Sustaining Okla. Energy Resources	998,239.63

Tax Security Fund.....\$	318,874.50
Balance, July 1, 2017	2,420,645.80
Cancelled Vouchers	2,500.00

Refunded	\$ 114,669.51
Reserve*	2,627,350.79

Telephone Surcharge.....\$ 285,923.18

Telecommunications for Hearing Impaired Rev. Fund.....	\$ 285,923.18
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Tire Recycling Fee.....\$ 13,685,237.53

\$2.50 Fee for Dept. of Environmental Quality Revolving Fund.....	\$ 3,038,987.78
Dept. of Environmental Quality Revolving Fund	611,559.81
Oklahoma Tax Comm. Fund ..	239,306.02
Used Tire Recycling Indemnity Fund	9,790,809.40
Refunded	4,574.52

Tobacco Products License \$ 56,370.00

Oklahoma Tax Commission Reimbursement Fund	\$ 56,370.00
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FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tobacco Products Tax\$ 57,739,921.12

Tourism Gross Receipts Tax ..\$ 0.00
 Balance, July 1, 2017 112,975.34

Transport and Reclaimer Permits\$ 19,105.16

WHERE IT WENT

Belle Maxine Hilliard Breast and Cervical Cancer Fund \$ 138,747.07
 Cancer Center Service Revolving Fund..... 974,382.72
 Cities and Counties..... 4,707,939.83
 Education Reform Rev. Fund 652,741.82
 General Revenue Fund 31,292,307.63
 Health Employee and Economy Improvement Fund..... 6,956,272.77
 Mental Health and Substance Abuse Fund..... 835,635.67
 Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund 1,270,552.37
 Okla. Health Care Authority ... 8,318,516.59
 OSU Osteopathic Medicine Revolving Fund..... 974,382.72
 Teachers Retirement Fund..... 315,334.21
 Tobacco Prevention and Cessation Rev. Fund..... 208,120.58
 Trauma Care Assist. Rev. Fund 1,094,454.25
 Refunded 532.89

Reserve* \$ 112,975.34

General Revenue Fund \$ 20,110.00
 Reserve* (1,004.84)



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tribal Cigarette/

Tobacco Payments\$ 23,006,575.22

WHERE IT WENT

Belle Maxine Hilliard Breast and
Cervical Cancer Fund \$ 47,560.56
Cancer Center Service
Revolving Fund 332,923.91
General Revenue Fund 2,793,121.49
Health Employee and Economy
Improvement Fund 2,377,317.90
Mental Health and Substance
Abuse Fund 284,653.49
Oklahoma Emergency Response
System Stabilization &
Improvement Revolving Fund 0.00
Okla. Health Care Authority ... 2,843,695.26
OSU Osteopathic Medicine
Revolving Fund 332,923.91
Tobacco Prevention and
Cessation Rev. Fund 70,985.89
Trauma Care Assist. Rev. Fund 808,529.45
Tribal Trust Account 1695T ... 13,114,863.36

Unapplied Payments\$ (406,863.90)
Balance, July 1, 2017 442,495.18

Reserve* \$ 35,631.28

Unclassified Receipts\$ 741,740.58
Balance, July 1, 2017 182,598.44
Cancelled Vouchers 59,747.70

General Revenue Fund \$ 46,064.68
Refunded 273,971.93
Reserve* 664,050.11



FISCAL YEAR 2017-2018

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Use Tax - State	\$ 291,326,731.46
Interest Earned	236,420.95
Cancelled Vouchers.....	114,311.21

Use Tax - City	\$ 181,358,745.59
Interest Earned	145,904.72

Use Tax - County	\$ 33,370,275.11
Interest Earned	26,868.38

Vehicle Revenue Tax	
Stamps.....	\$ 45,868.11

Wire Transmitter Fee	\$ 13,150,559.20
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Workers' Compensation	
Insurance Premium Tax \$	7,563,689.06

WHERE IT WENT

Educ. Reform Rev. Fund.....	\$ 29,100,578.44
General Revenue Fund	233,161,931.56
Oklahoma Historical Society	
Capital Improv. Rev. Fund	146,561.79
Oklahoma Tourism Rev. Fund	757,235.89
Oklahoma Tourism Capital	
Improvement Rev. Fund.....	1,367,910.00
Teachers Retirement Fund.....	13,910,410.35
Refunded	13,232,835.59

#1695U to Cities	\$ 180,452,159.89
Oklahoma Tax Comm. Fund ..	906,585.70
Interest to Cities	145,904.72

#1695U to Counties	\$ 33,203,430.56
Oklahoma Tax Comm. Fund ..	166,844.55
Interest to Counties.....	26,868.38

General Revenue Fund	\$ 45,868.11
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Drug Money Laundering & Wire	
Transmitter Rev. Fund.....	\$ 13,150,559.20

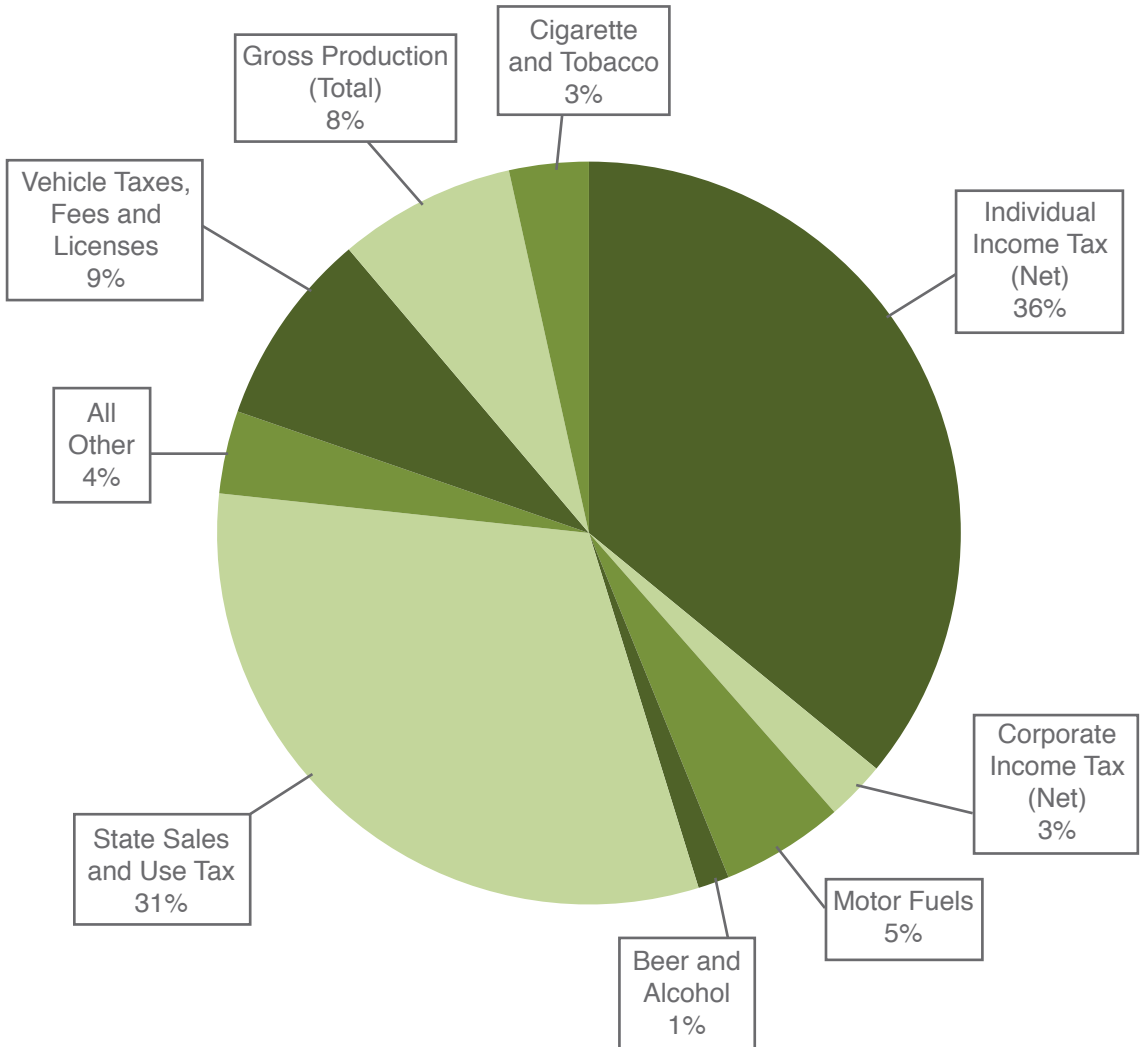
Multiple Injury Trust Fund.....	\$ 1,063,689.06
Workers' Comp Comm	
Rev. Fund	3,000,000.00
Workers' Comp Admin Fund ..	3,500,000.00

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



THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2017-2018

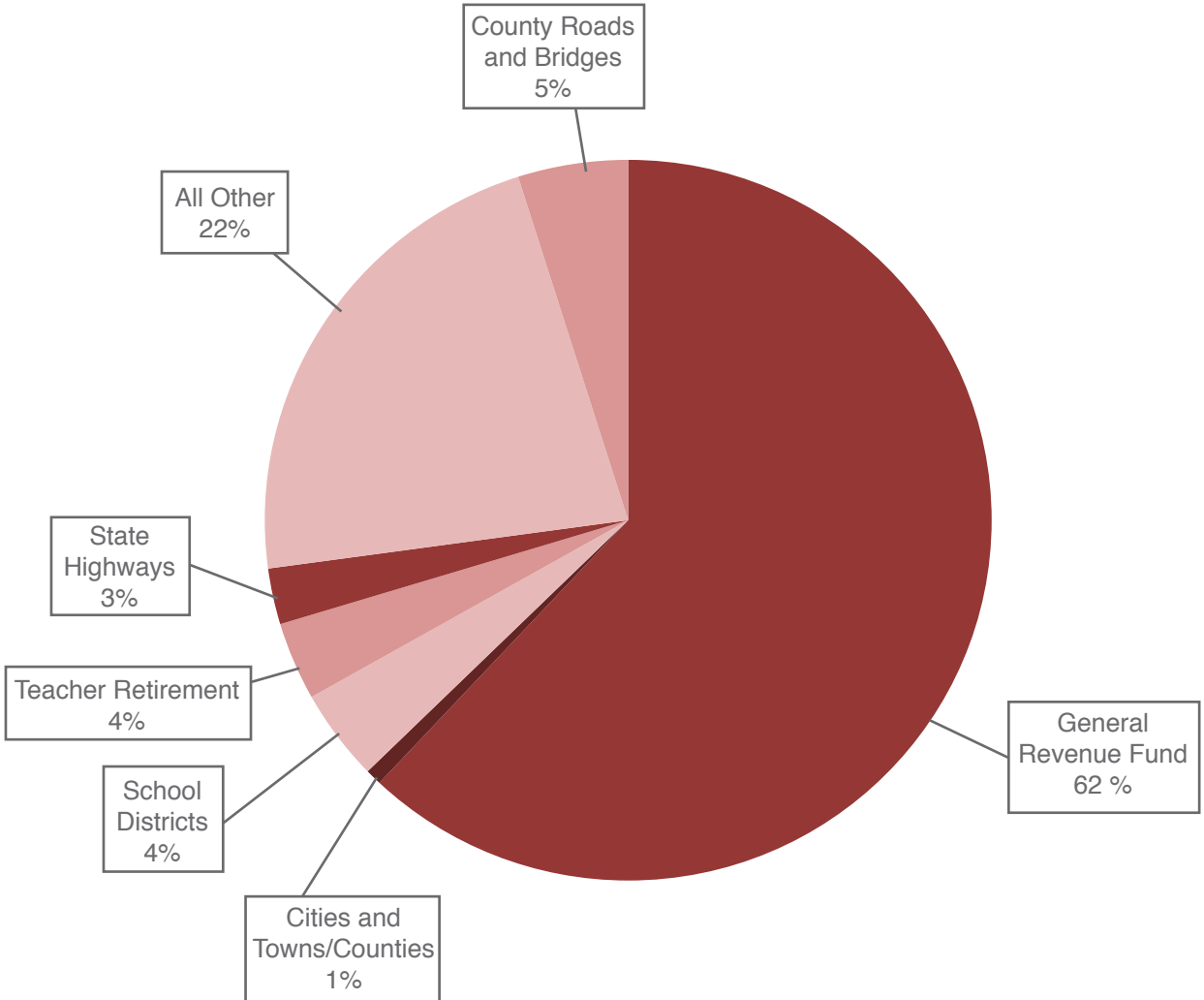
HOW FUNDS WERE PAID IN...





THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2017-2018

HOW FUNDS WERE ALLOCATED...





COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1985 TO 2018

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
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
2008-09	32,460,352.97	27,088,268.24	182,732,906.05
2009-10	32,588,698.20	26,467,227.89	179,591,949.68
2010-11	34,494,603.28	26,215,211.69	192,487,361.26
2011-12	35,776,423.62	26,074,043.43	202,381,480.54
2012-13	37,430,642.77	25,671,907.10	187,704,518.35
2013-14	39,088,073.03	25,184,759.04	174,976,464.15
2014-15	39,653,188.07	23,966,942.89	178,483,900.32
2015-16	40,292,200.59	24,284,410.33	176,429,527.59
2016-17	41,532,213.64	23,736,918.38	174,413,414.84
2017-18	42,579,090.70	23,072,578.83	174,538,716.91



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1985 TO 2018

FISCAL YEAR	CORPORATE FRANCHISE TAX	GASOLINE EXCISE TAX	GROSS PRODUCTION (SEVERANCE TAX)
1984-85	\$ 31,226,619.30	\$ 154,037,835.20	\$ 691,895,910.31
1985-86	31,483,361.37	166,151,370.53	557,997,023.88
1986-87	31,668,464.82	166,816,383.64	362,087,526.79
1987-88	29,165,946.73	260,623,155.06	384,350,038.77
1988-89	31,870,387.98	262,391,848.31	367,940,574.94
1989-90	30,151,869.50	257,946,909.29	396,017,037.36
1990-91	31,982,535.31	252,513,480.71	411,833,398.83
1991-92	34,473,871.18	255,085,238.03	352,833,539.38
1992-93	34,807,512.45	261,343,561.58	393,923,620.72
1993-94	33,137,308.23	270,081,640.25	366,920,185.64
1994-95	37,488,141.18	269,691,827.48	304,820,115.47
1995-96	37,061,721.02	277,570,832.38	319,872,733.61
1996-97	40,609,631.42	288,186,091.41	407,984,189.30
1997-98	43,252,598.30	295,453,185.30	355,203,676.44
1998-99	38,408,335.84	294,625,500.86	249,405,330.04
1999-00	44,020,388.09	297,860,742.94	404,797,409.32
2000-01	43,390,067.39	290,106,696.19	735,228,790.38
2001-02	43,985,617.30	299,449,743.40	411,466,717.16
2002-03	42,971,021.87	295,443,382.40	592,896,596.01
2003-04	42,689,670.78	302,800,579.83	691,778,683.23
2004-05	42,094,064.80	302,625,479.28	863,919,366.55
2005-06	44,019,735.24	313,105,945.98	1,153,000,310.87
2006-07	46,131,517.38	282,451,545.32	987,972,285.22
2007-08	49,368,021.18	287,351,081.20	1,249,985,305.22
2008-09	49,256,040.31	305,202,959.77	1,158,639,144.86
2009-10	47,610,979.71	302,482,633.39	857,470,763.78
2010-11	29,648,467.84	301,155,918.90	964,935,883.60
2011-12	1,975,309.22	301,269,750.04	882,660,378.39
2012-13	459,493.66	298,168,227.27	702,508,729.05
2013-14	5,867,924.27	301,612,900.45	843,708,333.99
2014-15	55,707,796.99	307,941,182.18	683,517,351.27
2015-16	52,909,719.25	330,415,610.57	355,906,162.62
2016-17	50,127,533.39	308,079,273.04	429,814,536.05
2017-18	58,896,540.51	318,401,176.32	683,955,074.08



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1985 TO 2018

FISCAL YEAR	TOTAL INCOME TAX	SALES TAX (STATE ONLY)
1984-85	\$ 1,016,112,851.65	\$ 595,528,804.28
1985-86	1,011,481,103.62	617,945,936.26
1986-87	984,516,119.54	582,005,604.22
1987-88	1,087,802,020.98	720,617,036.57
1988-89	1,212,735,586.14	741,154,594.19
1989-90	1,273,244,733.30	797,801,533.18
1990-91	1,537,508,655.15	914,166,144.94
1991-92	1,575,105,747.43	933,260,371.13
1992-93	1,663,795,466.66	963,946,124.46
1993-94	1,740,972,482.42	1,037,995,359.77
1994-95	1,854,084,640.35	1,082,606,025.06
1995-96	1,970,190,154.03	1,140,278,257.32
1996-97	2,188,886,965.94	1,196,522,747.55
1997-98	2,433,543,442.27	1,250,691,551.19
1998-99	2,608,552,852.35	1,304,901,412.95
1999-00	2,730,883,008.94	1,373,889,863.62
2000-01	2,905,674,203.95	1,457,854,666.44
2001-02	2,985,724,811.66	1,455,966,209.97
2002-03	2,874,367,248.65	1,422,902,928.14
2003-04	3,063,040,440.43	1,515,360,556.51
2004-05	3,327,902,994.54	1,574,890,574.21
2005-06	3,785,151,544.62	1,721,568,174.17
2006-07	4,041,754,427.28	1,820,605,119.63
2007-08	3,890,555,000.24	1,972,101,510.49
2008-09	3,715,023,639.59	2,015,216,791.35
2009-10	3,266,190,476.83	1,836,118,059.69
2010-11	3,496,279,755.36	2,010,705,806.12
2011-12	3,855,827,402.18	2,203,993,461.60
2012-13	4,123,861,207.68	2,309,126,244.67
2013-14	4,133,952,988.18	2,368,921,430.67
2014-15	4,403,728,604.96	2,429,396,978.62
2015-16	4,123,673,338.04	2,288,638,150.35
2016-17	3,925,108,918.62	2,226,863,948.01
2017-18	4,259,870,234.54	2,433,040,054.98



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1985 TO 2018

FISCAL YEAR	TOBACCO PRODUCTS TAX AND LICENSE
1984-85	\$ 3,141,879.57
1985-86	6,942,915.59
1986-87	7,469,990.34
1987-88	7,588,867.54
1988-89	7,775,579.86
1989-90	8,261,426.15
1990-91	8,605,095.01
1991-92	9,011,092.56
1992-93	9,665,004.32
1993-94	10,622,914.27
1994-95	11,307,777.31
1995-96	11,256,302.12
1996-97	11,205,801.61
1997-98	11,073,449.68
1998-99	11,798,115.22
1999-00	11,912,561.93
2000-01	12,001,630.60
2001-02	11,496,852.26
2002-03	12,284,532.09
2003-04	12,424,875.82
2004-05	18,708,447.75
2005-06	27,096,112.12
2006-07	26,373,544.15
2007-08	27,222,520.09
2008-09	28,359,841.56
2009-10	30,006,855.67
2010-11	35,056,774.90
2011-12	38,296,123.50
2012-13	40,613,790.07
2013-14	44,281,383.95
2014-15	49,153,256.75
2015-16	53,214,959.67
2016-17	55,441,948.95
2017-18	57,796,291.12

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