



# OKLAHOMA TAX COMMISSION

ANNUAL  
REPORT  
OF THE

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Fiscal Year Ended  
June 30, 2001

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**ANNUAL REPORT  
OF THE  
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR  
ENDED JUNE 30, 2001**



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OKLAHOMA TAX COMMISSION  
STATE OF OKLAHOMA

THOMAS E. KEMP, Chairman  
JERRY JOHNSON, Vice-Chairman  
DON KILPATRICK, Secretary-Member

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

January 15, 2002

To the Honorable Frank Keating, 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, 2001.

Total collections from all sources administered by the Commission during Fiscal Year 2001 totaled \$7,953,621,098.12. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and city/county use taxes, amounted to \$6,836,451,503.93.

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

Respectfully submitted,

  
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Thomas E. Kemp, Chairman

  
\_\_\_\_\_  
Jerry Johnson, Vice-Chairman

  
\_\_\_\_\_  
Don Kilpatrick, 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.

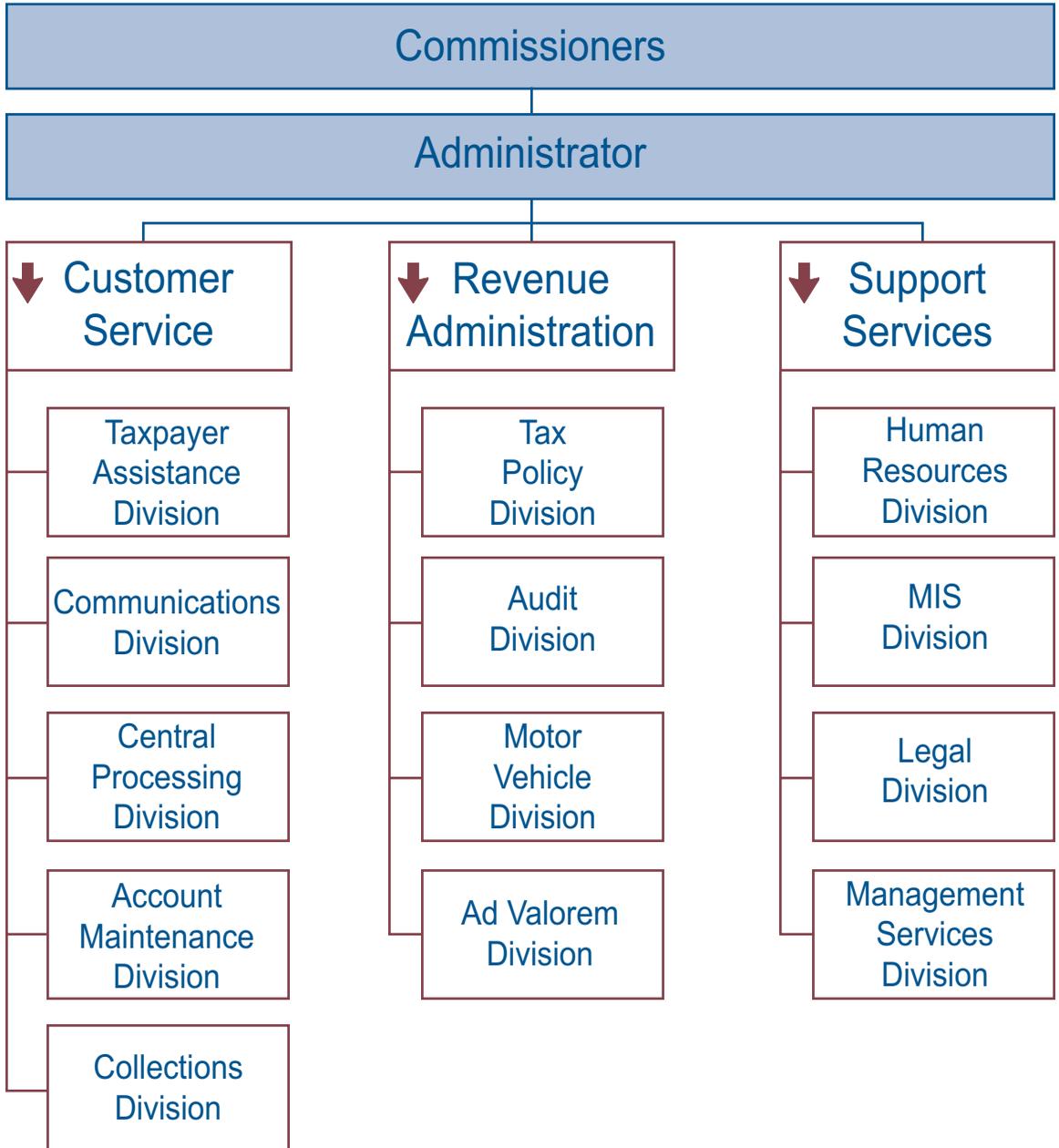
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

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.



# OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





# REVIEW OF 2000-2001 TAXES AND COLLECTIONS

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<b>Income Tax Gross Collections</b>	<b>\$ 2,905,674,203.95</b>
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<b>Refunded</b>	<b>\$ 424,529,230.85</b>
<b>Net Income Tax Revenue</b>	<b>\$ 2,481,144,973.10</b>

- **Individual Income Tax Net** **\$ 2,315,058,435.78**

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

## **Method One: No Federal Income Tax Deduction**

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$344.50 plus 6.75% of income over \$10,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$755.00 plus 6.75% of income over \$21,000.

## **Method Two: Deducting Federal Income Tax**

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

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

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

- **Corporation Income Tax Net** **\$ 166,086,537.32**

Flat Rate: 6% of Oklahoma Taxable Income.



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

<b>Gross Production Taxes</b>	<b>\$ 745,235,974.83</b>
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- **Severance Tax** **\$ 735,228,790.38**

Oil and Gas, 7% of gross value.

Effective through June 30, 2004, there is a tiered reduction in the rate on oil as follows:

Average oil price $\geq$ \$17/barrel . . . . .	rate = 7%
Average oil price $<$ \$17 but $\geq$ \$14 . . . . .	rate = 4%
Average oil price $<$ \$14 . . . . .	rate = 1%

- **Gas Conservation Excise Tax** **\$ 4,150.31**

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

- **Petroleum Excise Tax** **\$ 10,003,034.14**

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

<b>Sales and Use Taxes</b>	<b>\$ 1,556,275,712.33</b>
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- **State Sales Tax** **\$ 1,457,854,666.44**

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

- **State Use Tax** **\$ 98,421,045.89**

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

## City/County Sales Tax and City/County Use Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$951,358,955.35** and county sales taxes totaling **\$108,529,669.75**. City use tax collections amounted to **\$53,476,838.86** and county use tax totaled **\$3,804,130.23**.



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

<b>Vehicle Taxes and Licenses</b>	<b>\$</b>	<b>788,849,384.76</b>
• Aircraft Excise Tax	\$	4,006,700.48
• Aircraft License Fees		485,624.38
• Amateur Radio Operators License		3,918.50
• Motor License Agent Remittances		533,320,650.09
• Motor Vehicle Proration		238,154,124.08
• Motor Vehicle Rental Tax		7,785,228.33
• Overweight Truck Permit		5,047,679.00
• Vehicle Inventory Stamps		45,459.90
<b>Motor Fuel Taxes</b>	<b>\$</b>	<b>470,306,399.12</b>
• Gasoline Tax	\$	290,106,696.19
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	\$	35,902.78
• Diesel Tax	\$	150,819,595.01
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	\$	392,828.00
Rate: \$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 for same using compressed or liquified natural gas; and \$150 for those exceeding 1 ton capacity.		
• Motor Fuel Special Assessment Fee	\$	28,951,377.14
Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks.		



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

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<b>Cigarette and Tobacco Taxes and Licenses</b>	<b>\$</b>	<b>73,796,620.39</b>
• <b>Cigarette Tax</b>	<b>\$</b>	<b>53,324,992.72</b>
Cigarettes, 23 cents per pack of 20.		
• <b>Cigarette License</b>	<b>\$</b>	<b>88,381.90</b>
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>\$</b>	<b>12,000,575.60</b>
Cigars weighing less than 3 lbs. per thousand: 18 cents per pack of 20 (\$0.009 each).		
Cigars weighing more than 3 lbs. per thousand: 3 cents each.		
Smoking Tobacco: 40% of factory list price.		
Chewing Tobacco: 30% of factory list price.		
• <b>Tobacco License</b>	<b>\$</b>	<b>1,055.00</b>
A \$5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.		
• <b>Tribal Cigarette/Tobacco Payments</b>	<b>\$</b>	<b>8,381,615.17</b>
Non-compacting tribally owned/licensed stores:	75%	cigarette/tobacco excise taxes imposed by the State.
Compacting tribally owned/licensed stores:	25%	cigarette/tobacco excise taxes imposed by the State.



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

<b>Beverage Taxes and Licenses</b>	<b>\$ 65,344,328.19</b>
<ul style="list-style-type: none"> <li>• <b>Alcoholic Beverage Identification Stamps</b> <span style="float: right;"><b>\$ 2,454,833.70</b></span></li> </ul> <p>Fee: \$1.00 per bottle regardless of size.</p>	
<ul style="list-style-type: none"> <li>• <b>Alcoholic Beverage Tax</b> <span style="float: right;"><b>\$ 23,123,522.87</b></span></li> </ul> <p style="margin-left: 40px;">Distilled spirits: \$ 1.47 per liter.            Light wines: \$ 0.19 per liter.            Wine more than 14% alcohol: \$ 0.37 per liter.            Sparkling wines: \$ 0.55 per liter.            Strong beer: \$12.50 per barrel.</p>	
<ul style="list-style-type: none"> <li>• <b>Beverage Tax</b> <span style="float: right;"><b>\$ 23,344,420.15</b></span></li> </ul> <p>Beer 3.2% or less: \$11.25 per 31-gallon barrel.</p>	
<ul style="list-style-type: none"> <li>• <b>Beverage License (3.2% Beer)</b> <span style="float: right;"><b>\$ 470,639.58</b></span></li> </ul> <p>Manufacturer: \$500.            Wholesale: \$250.            Retail (3 year permit):</p> <p style="margin-left: 40px;">On-premise draught: \$300.00            On-premise cans and bottles only: \$150.00            Off-premise cans and bottles only: \$ 30.00</p>	
<ul style="list-style-type: none"> <li>• <b>Mixed Beverage Gross Receipts Tax</b> <span style="float: right;"><b>\$ 15,950,911.89</b></span></li> </ul> <p>A tax at the rate of 12 percent 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.</p>	



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

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<b>Estate Tax</b>	<b>\$</b>	<b>87,229,923.85</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. Beginning with calendar year 1999, the exemption for lineal heirs increased from \$175,000 to \$275,000, increased to \$475,000 in calendar year 2000, and to \$675,000 in calendar year 2001. Lineal heirs are taxed at rates of one-half of 1% on the first \$10,000 and graduated up to 10% for net estates over \$10 million. Collateral heirs are taxed at a rate of 1% on the first \$10,000 and on up to 15% on estates above \$1 million.

<b>Franchise Tax and Registered Agent Fees</b>	<b>\$</b>	<b>43,390,067.39</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.

- **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>18,933,540.16</b>
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- **Tax:** 2% of gross receipts from the sale of electric service. **\$** **18,930,613.31**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$** **2,926.85**

<b>Realty Transfer Tax</b>	<b>\$</b>	<b>9,143,131.33</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 2000-2001 TAXES AND COLLECTIONS, CONTINUED

<b>Miscellaneous Taxes, Fees, Licenses and Special Accounts .....</b>	<b>\$</b>	<b>72,272,217.63</b>
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• Admission Fees .....	\$	67,698.13
• Alternative Fuel Surcharge .....		27,229.85
• Bingo Tax .....		6,426,011.76
• Boxing Event Assessment .....		38,200.66
• Breast Cancer Fund .....		60,967.00
• Charity Games Tax .....		746,544.76
• Coin-Operated Device Decals/Distributor Permits .....		2,596,400.87
• Controlled Dangerous Substance Tax Stamps .....		30.00
• Delinquencies .....		687.69
• Driving Record Fee .....		731,100.00
• Energy Resources Assessment .....		10,533,170.27
• Farm Implement Tax Stamps .....		4,470.16
• Fireworks Licenses .....		45,522.35
• Freight Car Tax .....		1,010,115.12
• Group Self-Insurance Premium Tax .....		6,288.98
• Indigent Care Program .....		46,658.00
• Individual Self-Insurance Premium Tax .....		282,073.94
• MLA School Fund .....		137,222.12
• Marginal Well Fee .....		306,232.35
• Motor Fuel Indemnity Fund .....		N.A.
• Multiple Injury Trust Fund .....		10,183,142.44
• Non-Game Wildlife Improvement Fund .....		49,146.00
• Occupational Health and Safety Tax .....		1,365,797.16
• OKC Bombing Memorial Fund .....		32,468.00



# REVIEW OF 2000-2001 TAXES AND COLLECTIONS, CONTINUED

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

• Organ Donor Program .....	\$ 127,752.50
• OTC Reimbursements .....	2,811,598.29
• Pari-Mutuel Tax .....	3,656,244.55
• Pick Six/Seven Wager Tax .....	47,146.72
• Printing and Revolving Fund .....	909,665.56
• Public Service Penalties .....	7,964.00
• Sales Tax Permits .....	734,559.56
• Sales Tax Vendors List .....	3,150.00
• Salvage Dealer Licenses .....	N.A.
• Service Charge Fee .....	108,452.86
• Tax Security Fund .....	284,098.63
• Telephone Surcharge .....	1,094,612.88
• Tourism Gross Receipts Tax .....	4,317,328.34
• Transport and Reclaimer License Fees .....	40,110.16
• Unclaimed Property .....	13,230.06
• Unclassified Receipts .....	102,158.85
• Veterans Affairs Improvement Fund .....	21,072.00
• Warrant Intercept Account .....	13,674,534.10
• Warrant Release Filing Fee .....	71,523.06
• Waste Tire Recycling Fee .....	4,748,871.28
• Workers Compensation Insurance Premium Tax .....	4,800,966.62

**Grand Total Collections\* ..... \$6,836,451,503.93**

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



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

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Admission Fees .....	\$ 67,698.13	\$ 129,458.37
Aircraft Excise Tax .....	4,006,700.48	566,251.23
Aircraft License Fees .....	485,624.38	278,721.24
Alcoholic Beverage I.D. Stamps .....	2,454,833.70	2,351,960.13
Alcoholic Beverage Tax .....	23,123,522.87	22,723,044.83
Alternative Fuel Surcharge .....	27,229.85	40,614.79
Amateur Radio Operators License .....	3,918.50	4,053.00
Beverage License .....	470,639.58	371,211.59
Beverage Tax .....	23,344,420.15	23,745,448.54
Bingo Tax .....	6,426,011.76	7,140,436.60
Boxing Event Assessment .....	38,200.66	54,678.86
Breast Cancer Fund .....	60,967.00	51,206.00
Charity Games Tax .....	746,544.76	793,283.79
Cigarette License .....	88,381.90	59,056.87
Cigarette Tax .....	53,324,992.72	54,903,026.73
Coin-Operated Device Decals/Distr. Permits .....	2,596,400.87	4,526,684.00
Conservation Excise Tax .....	4,150.31	23,788.22
Controlled Dangerous Substance Tax Stamps .....	30.00	40.00
Delinquencies/Warrants .....	687.69	1,225.49
Diesel Fuel Excise Tax .....	150,819,595.01	152,204,863.59
Documentary Stamp Tax .....	9,143,131.33	9,075,735.40
Drivers Record Fee .....	731,100.00	630,137.00
Energy Resources Assessment .....	10,533,170.27	5,292,218.01
Estate Tax .....	87,229,923.85	91,608,541.37
Farm Implement Tax Stamps .....	4,470.16	4,300.20

*continued on next page...*



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

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Fireworks License .....	\$ 45,522.35	\$ 43,980.00
Franchise Tax .....	43,390,067.39	44,020,388.09
Freight Car Tax .....	1,010,115.12	923,602.78
Gasoline Excise Tax .....	290,106,696.19	297,860,742.94
Group Self-Insurance Premium Tax .....	6,288.98	9,410.98
Income Tax - Individual .....	2,670,709,580.39	2,491,870,988.87
Income Tax - Corporate .....	234,964,623.56	239,012,020.07
Indigent Care Program .....	46,658.00	35,049.00
Individual Self-Insurance Premium Tax .....	282,073.94	39,167.82
Marginal Well Fee .....	306,232.35	286,870.62
Mixed Beverage Gross Receipts Tax .....	15,950,911.89	14,971,346.83
Motor Fuel Special Assessment Fee .....	28,951,377.14	29,010,757.15
Motor License Agent Remittances .....	533,320,650.09	595,803,519.34
Motor Vehicle Proration .....	238,154,124.08	240,992,413.29
Motor Vehicle Rental Tax .....	7,785,228.33	7,595,806.49
Non-Game Wildlife Improvement .....	49,146.00	44,536.00
Occupational Health & Safety Tax .....	1,365,797.16	1,477,830.30
OKC Bombing Memorial Fund .....	32,468.00	N.A.
Oklahoma Tax Commission Reimbursements .....	2,811,598.29	2,856,216.21
Organ Donor Program .....	127,752.50	N.A.
Overweight Truck Permits .....	5,047,679.00	4,334,196.00
Pari-Mutuel Tax .....	3,656,244.55	4,091,260.28
Petroleum Excise Tax .....	10,003,034.14	5,591,260.64
Pick Six/Seven Wager .....	47,146.72	29,974.54
Rural Electric Co-op License .....	2,926.85	4,193.52



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

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Rural Electric Co-op Tax .....	\$ 18,930,613.31	\$ 14,684,695.04
Sales Tax .....	1,457,854,666.44	1,373,889,863.62
Sales Tax Permits .....	734,559.56	610,251.75
Sales Tax Vendors List .....	3,150.00	3,750.00
Salvage Dealer License .....	0.00	35.00
Service Charge Fee .....	108,452.86	104,895.10
Severance Tax .....	735,228,790.38	404,797,409.32
Special Fuel Decals .....	392,828.00	408,384.00
Special Fuel Use Tax .....	35,902.78	59,638.03
Telephone Surcharge .....	1,094,612.88	1,080,924.35
Tobacco Products License .....	1,055.00	1,430.00
Tobacco Products Tax .....	12,000,575.60	11,911,131.93
Tourism Gross Receipts Tax .....	4,317,328.34	3,672,570.14
Transport & Reclaimer Permits .....	40,110.16	9,287.94
Tribal Cigarette/Tobacco Payments .....	8,381,615.17	8,060,703.74
Unclaimed Property Tax .....	13,230.06	16,216,018.71
Use Tax .....	98,421,045.89	97,334,232.22
Vehicle Revenue Tax Stamps .....	45,459.90	47,195.52
Veterans Affairs Improvement .....	21,072.00	19,768.00
Warrant Release Filing Fee .....	71,523.06	74,361.19
Waste Tire Recycling Fee .....	4,748,871.28	4,902,298.98
Workers Comp. Insurance Premium Tax .....	4,800,966.62	4,592,784.85
<b>Total Tax, License, Fee and Permit Collections</b>	<b>\$ 6,811,152,718.23</b>	<b>\$ 6,299,967,147.04</b>

*continued on next page...*



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

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
<b>Miscellaneous Accounts</b>		
MLA School Fund .....	\$ 137,222.12	\$ 152,734.70
Motor Fuel Indemnity Fund .....	0.00	(108.48)
Multiple Injury Trust Fund* .....	10,183,142.44	16,367,254.23
Printing & Revolving Fund .....	909,665.56	702,435.54
Public Service Penalties .....	7,964.00	9,330.00
Tax Security Fund .....	284,098.63	244,079.02
Unclassified Receipts .....	102,158.85	88,865.88
Warrant Intercept Account .....	13,674,534.10	11,345,062.70
<b>Total Miscellaneous Collections .....</b>	<b>\$ 25,298,785.70</b>	<b>\$ 28,909,653.59</b>
<b>Grand Total Collections** .....</b>	<b>\$ 6,836,451,503.93</b>	<b>\$ 6,328,876,800.63</b>

\* Formerly called "Special Indemnity Award Payments".

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

N.A. = Not Applicable



# APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Ad Valorem Reimbursement Fund .....	\$ 24,423,967.38	\$ 23,034,217.33
Adaptive Grant Program/Mental Retardation		
Revolving Fund .....	6,270.00	4,746.00
Attorney General Revolving Fund .....	360.00	320.00
Breast Cancer Act Revolving Fund .....	68,367.00	56,506.00
Capital Improvement Revolving Fund .....	21,072.00	19,768.00
Capital Preservation and Economic		
Enhancement Fund .....	0.00	0.00
Child Abuse Prevention Fund .....	1,320.00	1,180.00
Children's Hospital Safe Kids Fund .....	100.00	80.00
Cities and Towns .....	31,170,213.83	31,265,873.46
Colleges and Universities .....	41,800.00	31,640.00
Commission on Marginally Producing		
Oil and Gas Wells .....	297,045.38	278,264.50
Common Education Benefits .....	N.A.	19,467,027.60
Common Education Technical Fund .....	34,119,433.62	25,426,987.98
Corporation Commission Fund .....	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund .....	1,047,805.88	593,933.56
Counties for Ad Valorem Distribution .....	3,982.00	4,665.00
Counties for County Clerks .....	61,608.00	69,072.00
Counties for County Government .....	4,982,025.70	5,007,521.02
Counties for EMT's .....	2,985.00	2,415.00
Counties for Roads .....	197,605,512.23	178,668,621.97
County Bridge and Road Fund .....	17,419,727.53	17,383,384.93



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
County Road Fund .....	\$ 15,568,242.02	\$ 15,648,503.16
County Road Improvement Revolving Fund .....	21,799,303.29	21,907,904.42
Dept. of Environmental Quality Revolving Fund .....	189,837.35	195,991.13
Dept. of Public Safety Fund .....	1,254.24	N.A.
Drug Abuse Education Revolving Fund .....	30.00	40.00
Education Reform Revolving Fund .....	378,018,069.89	358,785,392.66
Energy Resources Revolving Fund .....	10,509,170.27	5,268,218.01
Environmental Education Revolving Fund .....	17,232.00	18,120.00
Environmental Trust Fund .....	0.00	0.00
Firemans Museum & Building Memorial Fund .....	47,205.00	43,755.00
General Revenue Fund .....	4,419,067,333.80	4,033,879,846.77
Group Self-Insur. Guaranty Fund .....	0.00	0.00
Heartland Scholarship Fund .....	6,700.00	8,200.00
Higher Education Capital Fund .....	34,119,433.60	25,426,987.98
Historical Society Revolving Fund .....	945.00	945.00
Indigent Health Care Revolving Fund .....	46,658.00	35,049.00
Individual Self-Insur. Guaranty Fund .....	281,725.31	71,449.41
Interstate Oil Compact Fund .....	417,690.36	240,453.68
Motor Vehicle Drivers Education Fund .....	900,000.00	400,000.00
Multiple Injury Trust Fund* .....	8,164,662.94	14,671,434.96
Non-Game Wildlife Improvement Fund .....	175,379.00	107,974.00
OKC Bombing Memorial Fund .....	32,468.00	N.A.
Oklahoma Aeronautics Revolving Fund .....	3,406,090.98	313,225.87



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Oklahoma Alternative Fuels Conversion Fund .....	\$ 27,229.85	\$ 40,614.79
Oklahoma Building Bonds Sinking Fund .....	53,283,034.02	54,848,102.08
Oklahoma Law Enforcement Retirement Fund .....	6,104,508.68	7,511,281.51
Oklahoma Tax Commission Fund .....	14,539,672.81 (a)	13,480,994.57 (b)
Oklahoma Tax Commission Reimbursement Fund	5,588,225.65	5,546,083.46
Oklahoma Teachers Retirement System .....	140,827,791.80	132,574,884.66
Oklahoma Tourism Promotion Revolving Fund .....	4,119,869.71	3,878,018.25
Oklahoma Tuition Scholarship Fund .....	34,119,433.59	25,426,987.98
Oklahoma Water Resources Board .....	5,677,728.46	4,231,551.79
Organ Donor Revolving Fund .....	126,474.98	N.A.
Participating Tribes .....	18,415,832.07	18,747,458.59
Petroleum Storage Tank Indemnity Fund** .....	26,594,401.55	26,654,264.08
Professional Boxing Licensing Revolving Fund .....	38,144.78	52,293.66
Public Employees Safety Fund .....	992,969.22	815,079.73
Public Safety Revolving Fund .....	589,620.00	577,580.00
Public Transit Revolving Fund .....	850,000.00	850,000.00
Railroad Maintenance Revolving Fund .....	1,860,115.12	1,773,602.78
Returned to Counties - Admission Fees .....	38,199.84	76,160.14
Returned to Counties - Aircraft Mfg. Fees .....	2,250.00	N.A.
School Districts .....	286,607,464.01	261,474,731.84
Special Occupational Health and Safety Fund .....	1,361,660.46	1,472,712.36
State Transportation Fund .....	195,317,191.45	202,331,234.83

*continued on next page...*



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Telecommunications for Hearing Impaired Revolving Fund .....	\$ 1,094,612.88	\$ 1,080,869.85
Tourism Department Revolving Fund .....	2,625.00	1,995.00
Trauma Care Assistance Revolving Fund .....	2,418,184.00	1,779,335.00
Turnpike Authority Trust Fund .....	32,211,257.97	33,594,613.36
Unclaimed Property Clearinghouse Fund*** .....	N.A.	33,531.67
Unclaimed Property Fund*** .....	N.A.	38,569.01
U.S. Olympic Committee .....	8,924.00	8,326.00
Vocational-Technical Benefits Fund .....	N.A.	1,024,580.40
Vocational-Technical Fund .....	496,484.59	407,539.89
Waste Tire Recycling Indemnity Fund .....	4,366,258.86	4,507,796.33
Wildlife Conservation Fund .....	150,773.67	187,782.07
Workers Compensation Fraud Unit Fund .....	496,484.59	407,539.87
<b>Total Apportionment .....</b>	<b>\$ 6,043,370,450.21</b>	<b>\$ 5,584,775,830.95</b>

\* Previously Special Indemnity Fund.

\*\* Previously UST Indemnity Fund, Fiscal Years 1999 and prior.

\*\*\* Unclaimed Property administered by State Treasurer effective July 1, 2000.

(a) Includes \$11,357,366.62 apportioned to O.T.C. Fund from city/county sales and use tax retention fees.

(b) Includes \$10,525,240.91 apportioned to O.T.C. Fund from city/county sales and use tax retention fees.

N.A. = Not Applicable



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT

### WHERE IT CAME FROM

**Admission Fees** ..... \$ 67,698.13

**Aircraft Excise Tax** ..... \$ 4,006,700.48  
 Balance, July 1, 2000 ..... 314,127.07

**Aircraft License** ..... \$ 485,624.38  
 Cancelled Vouchers ..... 55.00

**Alcoholic Beverage**  
**I.D. Stamps**..... \$ 2,454,833.70

**Alcoholic Beverage Tax** ..... \$ 23,123,522.87

**Alternative Fuel Surcharge** \$ 27,229.85

**Amateur Radio**  
**Operators License** ..... \$ 3,918.50

### WHERE IT WENT

Cities and Towns ..... \$ 29,498.29  
 County Government ..... 38,199.84

Oklahoma Aeronautics  
 Revolving Fund ..... \$ 2,874,640.05  
 Refunded ..... 368,868.56  
 Transfer ..... 1,077,318.94

Counties-Aircraft Mfg. Fees \$ 2,250.00  
 General Revenue Fund ..... 13,718.38  
 Oklahoma Aeronautics  
 Revolving Fund ..... 443,561.66  
 Refunded ..... 26,149.34

General Revenue Fund ..... \$ 2,454,833.70

Cities and Towns ..... \$ 7,358,961.80  
 General Revenue Fund ..... 14,717,923.58  
 Oklahoma Tax Comm. Fund .. 682,790.29  
 Refunded ..... 363,847.20

Oklahoma Alternative Fuels  
 Conversion Fund ..... \$ 27,229.85

General Revenue Fund ..... \$ 3,918.50



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
<b>Beverage License</b> .....	\$ 470,639.58	General Revenue Fund .....	\$ 460,745.17
Cancelled Vouchers .....	510.00	Refunded .....	10,404.41
<b>Beverage Tax</b> .....	\$ 23,344,420.15	General Revenue Fund .....	\$ 23,344,420.15
<b>Bingo Tax</b> .....	\$ 6,426,011.76	General Revenue Fund .....	\$ 6,426,011.76
<b>Boxing Event Assessment</b> \$	38,200.66	Professional Boxing Licensing Revolving Fund.....	\$ 38,144.78
		Refunded .....	55.88
<b>Breast Cancer Fund</b> .....	\$ 60,967.00	Breast Cancer Act Rev. Fund \$	60,967.00
<b>Charity Games Tax</b> .....	\$ 746,544.76	General Revenue Fund .....	\$ 746,544.76
<b>Cigarette License</b> .....	\$ 88,381.90	General Revenue Fund .....	\$ 0.00
Balance, July 1, 2000 .....	(26,339.69)	Refunded .....	1,254.53
Cancelled Vouchers .....	30.00	Reserve* .....	60,817.68
<b>Cigarette Tax</b> .....	\$ 53,324,992.72	Oklahoma Building Bonds Sinking Fund.....	\$ 53,283,034.02
		Refunded .....	41,958.70
<b>Coin-Operated Device Decals/ Distributor Permits</b> .....	\$ 2,596,400.87	General Revenue Fund .....	\$ 2,594,070.87
		Refunded .....	2,330.00
<b>Conservation Excise Tax</b> ...	\$ 4,150.31	Reserve* .....	\$ 378,046.86
Balance, July 1, 2000 .....	373,896.55		



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Controlled Dangerous  
Substance Tax** ..... \$ 30.00

**Delinquencies/Warrants P&I** \$ 687.69  
Balance, July 1, 2000 ..... 6,205.40

**Diesel Fuel Excise Tax** ..... \$ 94,009,898.51  
Balance, July 1, 2000 ..... 784,339.31  
Cancelled Vouchers ..... 3,003.85  
Transfer ..... 69,815.20

**Diesel Fuel Tax-Import./IFTA** \$ 56,591,524.02  
Cancelled Vouchers ..... 310,870.24  
Transfer ..... 9,972,249.13

**Diesel Fuel 120 Hour Permit** \$ 218,172.48

**Documentary Stamp Tax** ... \$ 9,143,131.33  
Cancelled Vouchers ..... 88.82

### WHERE IT WENT

**Drug Abuse Education  
Revolving Fund** ..... \$ 30.00

**Transfer** ..... \$ 472.22  
**Reserve\*** ..... 6,420.87

**Counties for Roads** ..... \$ 23,021,715.36  
**County Bridge & Road Fund** .. 2,957,966.49  
**County Bridge and  
Road Fund (Resolution)** .... 418,628.43  
**General Revenue Fund** ..... 1,070,722.25  
**Participating Tribes** ..... 4,078,284.88  
**State Transportation Fund** ..... 50,561,344.73  
**Refunded** ..... 1,936,660.27  
**Transfer** ..... 9,972,249.13  
**Reserve\*** ..... 849,485.33

**Refunded** ..... \$ 8,406,202.09  
**Transfer to 1695A**..... 58,468,441.30

**General Revenue Fund** \$ 130,903.48  
**Oklahoma Tax Comm. Fund** 17,453.80  
**Transfer** 69,815.20

**General Revenue Fund** ..... \$ 9,132,733.19  
**Refunded** ..... 10,486.96



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

<b>Driving Record Fee</b> .....	\$ 731,100.00	<b>General Revenue Fund</b> .....	\$ 731,100.00
<b>Energy Resources Assessment</b> .....	\$ 10,533,170.27	<b>Energy Resources Revenue Fund</b> .....	\$ 10,509,170.27
		<b>Oklahoma Tax Comm. Fund</b> ...	24,000.00
<b>Estate Tax</b> .....	\$ 87,229,923.85	<b>General Revenue Fund</b> .....	\$ 84,806,372.98
Cancelled Vouchers .....	13,972.75	<b>Refunded</b> .....	2,437,523.62
<b>Farm Implement Tax Stamps</b> \$	4,470.16		
Balance, July 1, 2000 .....	(42,954.66)		
Transfer .....	38,484.50		
<b>Fireworks License</b> .....	\$ 45,522.35	<b>General Revenue Fund</b> .....	\$ 45,522.35
<b>Franchise Tax</b> .....	\$ 43,390,067.39	<b>General Revenue Fund</b> .....	\$ 41,048,957.69
Cancelled Vouchers .....	169,507.11	<b>Refunded</b> .....	2,510,616.81
<b>Freight Car Tax</b> .....	\$ 1,010,115.12	<b>Railroad Maint. Rev. Fund</b> ...	\$ 1,010,115.12
<b>Gasoline Excise Tax</b> .....	\$ 290,106,696.19	<b>Cities and Towns</b> .....	\$ 5,097,981.07
Cancelled Vouchers .....	585.80	<b>Counties for Roads</b> .....	80,435,906.93
		<b>County Bridge &amp; Road Fund</b> ...	7,137,173.46
		<b>County Bridge &amp; Road Fund (Resolution)</b> .....	1,226,951.94
		<b>General Revenue Fund</b> .....	5,659,177.79
		<b>Oklahoma Aero. Rev. Fund</b> ...	87,889.27
		<b>Participating Tribes</b> .....	13,037,287.43



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

#### Gasoline Excise Tax - continued...

Public Transit Revolving Fund	850,000.00
Railroad Maint. Revolving Fund	850,000.00
State Transportation Fund .....	143,123,872.85
Turnpike Authority Trust Fund	32,211,257.97
Refunded .....	389,783.28

#### Group Self-Insurance

<b>Premium Tax</b> ..... \$	6,288.98	Reserve* .....	\$ 22,482.82
Balance, July 1, 2000 .....	16,193.84		

<b>Income Tax - Corporate</b> .... \$	234,964,623.56
Cancelled Vouchers .....	268,047.68
Transfer for Refunds .....	1,077,318.94

Ad Valorem Reim. Fund .....	\$ 1,672,215.93
Educ. Reform Revolving Fund	27,591,562.84
General Revenue Fund .....	132,038,169.78
Teachers Retirement Rev. Fund	5,919,644.39
Refunded .....	68,878,086.24
Check-off Adjustment .....	210,311.00

<b>Income Tax - Individual</b> .....	\$2,670,709,580.39
Balance, July 1, 2000 .....	5.11
Cancelled Vouchers .....	4,199,216.86
Check-off Adjustment .....	210,311.00
Transfer .....	7,348.00
Transfer for Refunds .....	4,698,110.53

Ad Valorem Reim. Fund .....	\$ 22,751,751.45
Education Reform Rev. Fund	189,749,606.93
General Revenue Fund .....	1,982,132,584.65
Teacher Retirement Fund .....	80,541,200.07
Refunded .....	355,651,144.61
Transfer to 1695Q .....	48,997,455.91
Reserve* .....	828.27

<b>Indigent Health Care</b> .....	\$ 46,658.00
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Indigent Health Care Rev. Fund	\$ 46,658.00
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# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Individual Self-Insurance**  
**Premium Tax** ..... \$ 282,073.94

**Marginal Well Fee** ..... \$ 306,232.35

**Mixed Beverage Gross**  
**Receipts Tax** ..... \$ 15,950,911.89  
 Cancelled Vouchers ..... 5,445.42

**Motor Vehicle Collections:**  
 Motor Lic. Agent Remits .. \$ 533,320,650.09  
 Motor Vehicle Proration .... 238,154,124.08  
 Motor Vehicle Rental Tax .. 7,785,228.33  
 MLA School Fund ..... 137,222.12  
 Overweight Truck Permits 5,047,679.00  
 Cancelled Vouchers ..... 22,701.55

### WHERE IT WENT

Individual Self-Insured  
 Guaranty Fund ..... \$ 281,725.31  
 Refunded ..... 348.63

Commission on Marginal Producing  
 Oil and Gas Wells ..... \$ 297,045.38  
 Oklahoma Tax Comm. Fund .. 9,186.97

General Revenue Fund ..... \$ 15,890,005.20  
 Refunded ..... 66,352.11

Cities and Towns ..... \$ 18,683,772.67  
 Counties for Roads ..... 43,593,901.02  
 County Government ..... 4,982,025.70  
 County Road Fund ..... 15,568,242.02  
 County Road Improvement  
 Revolving Fund ..... 21,799,303.29  
 General Revenue Fund ..... 244,889,499.13  
 M.V. Driver Education Fund ... 900,000.00  
 Oklahoma Law Enforcement  
 Retirement Fund ..... 6,100,788.68  
 Oklahoma Tax Comm. Fund ... 1,242,687.54  
 OTC Reimbursement Fund ... 2,748,581.78  
 Public Safety Revolving Fund 589,620.00  
 School Districts ..... 218,067,858.88  
 State Transportation Fund ..... 1,507,736.97  
 Trauma Care Assist. Rev. Fund 2,418,184.00  
 Wildlife Conservation Fund .... 150,773.67  
 Refunded ..... 819,574.26  
 Transfer ..... 304,162.00  
 Transfer to #1695A ..... 200,100,893.56



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

#### Motor Fuel Special

**Assessment Fee** ..... \$ 28,951,377.14  
 Cancelled Vouchers ..... 315.16

**Multiple Injury Trust Fund** \$ 10,183,142.44  
 Cancelled Vouchers..... 100.88

**Non-Game Wildlife Improvement**..... \$ 49,146.00

**Occupational Health and Safety Tax** ..... \$ 1,365,797.16  
 Cancelled Vouchers ..... 22.50

**OKC Bombing Memorial Fund** \$ 32,468.00

**Oklahoma Tax Commission Reimbursement** ..... \$ 2,811,598.29

### WHERE IT WENT

Corporation Comm. Fund ..... \$ 1,000,000.00  
 Environmental Trust Fund ..... 0.00  
 Petroleum Storage Tank Indemnity Fund ..... 26,594,401.55  
 State Transportation Fund ..... 0.00  
 Payments to Tribes ..... 1,300,259.76  
 Refunded ..... 57,030.99

Multiple Injury Trust Fund .... \$ 8,164,662.94  
 Pub. Employees Safety Fund ... 992,969.22  
 Vocational-Technical Fund ..... 496,484.59  
 Workers Compensation Fraud Unit Fund ..... 496,484.59  
 Refunded ..... 32,641.98

Non-Game Wildlife Improvement Fund ..... \$ 49,146.00

Special Occupational Health and Safety Fund ..... \$ 1,361,660.46  
 Refunded ..... 4,159.20

Bombing Memorial Foundation \$ 32,468.00

OTC Reimbursement Fund .. \$ 2,809,300.87  
 Refunded ..... 2,297.42



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Organ Donor Program** ..... \$ 127,752.50

**Pari-Mutuel Tax**..... \$ 3,656,244.55

**Petroleum Excise Tax - Gas** \$ 8,094,448.71  
Cancelled Vouchers ..... 1,280.90

**Petroleum Excise Tax - Oil** \$ 1,908,585.43  
Cancelled Vouchers ..... 6.59

**Pick Six/Seven Wager** ..... \$ 47,146.72

**Printing & Revolving Fund** \$ 909,665.56  
Cancelled Vouchers ..... 25.00

**Public Service Penalties** .... \$ 7,964.00

**Rural Electric Co-op License** \$ 2,926.85

**Rural Electric Co-op Tax** .... \$ 18,930,613.31  
Balance, July 1, 2000 ..... 13,169.66

### WHERE IT WENT

Dept. of Public Safety ..... \$ 1,254.24  
Oklahoma Tax Comm. Fund ... 23.28  
Organ Donor Revolving Fund 126,474.98

General Revenue Fund ..... \$ 3,656,244.55

Corp. Comm. Plugging Fund \$ 849,348.26  
General Revenue Fund ..... 6,872,241.69  
Interstate Oil Compact Fund... 324,909.61  
Refunded ..... 49,230.05

Corp. Comm. Plugging Fund \$ 198,457.62  
General Revenue Fund ..... 1,594,165.65  
Interstate Oil Compact Fund... 92,780.75  
Refunded ..... 23,188.00

General Revenue Fund ..... \$ 47,146.72

Oklahoma Tax Comm. Fund \$ 904,874.08  
Refunded ..... 4,816.48

Counties for Ad Valorem Dist.\$ 3,982.00  
General Revenue Fund ..... 3,982.00

General Revenue Fund ..... \$ 2,926.85

General Revenue Fund ..... \$ 947,184.70  
School Districts ..... 17,996,507.34  
Refunded ..... 89.93  
Reserve\* ..... 1.00



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Sales Tax - State** ..... \$1,457,854,666.44  
 Cancelled Voucher..... 494,250.62  
 Interest Earned..... 3,826,024.90

**Sales Tax - City** ..... \$ 951,358,955.35  
 Interest Earned..... 2,451,931.24

**Sales Tax - County**        \$ 108,529,669.75  
 Interest Earned..... 279,342.72

**Sales Tax Permits** ..... \$ 734,559.56  
 Cancelled Vouchers ..... 2,272.04

**Sales Tax Vendors List** .... \$ 3,150.00

**Service Charge Fee** ..... \$ 108,452.86

### WHERE IT WENT

Educ. Reform Rev. Fund ..... \$150,249,004.42  
 General Revenue Fund ..... 1,244,461,758.16  
 Teachers Retirement  
     Revolving Fund..... 51,044,287.50  
 Refunded ..... 16,393,379.77  
 Transfer ..... 26,512.11

#1695B to Cities & Towns..... \$941,648,081.69  
 Oklahoma Tax Comm. Fund ... 9,693,382.23  
 Transfer ..... 17,491.43  
 Interest to Cities and Towns ... 2,451,931.24

#1695B to Counties ..... \$107,443,064.02  
 Oklahoma Tax Comm. Fund ... 1,085,283.43  
 Transfer ..... 1,322.30  
 Interest to Counties ..... 279,342.72

General Revenue Fund ..... \$ 713,970.56  
 Refunded ..... 22,861.04

Oklahoma Tax Comm. Fund \$ 3,000.00  
 Refunded ..... 150.00

Oklahoma Tax Comm. Fund \$ 108,452.86



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Severance Tax on Gas** ..... \$ 593,011,623.74  
 Cancelled Vouchers..... 220,440.45

**Severance Tax on Oil** \$142,217,166.64  
 Cancelled Vouchers..... 162,598.93

**Special Fuel Decals**..... \$ 392,828.00

**Special Fuel Tax** ..... \$ 35,902.78

### WHERE IT WENT

Counties for Roads ..... \$ 40,509,402.70  
 General Revenue Fund ..... 486,339,775.85  
 School Districts ..... 40,509,402.70  
 Refunded ..... 25,873,482.94

Common Education  
     Technical Fund ..... \$ 34,119,433.62  
 Counties for Roads ..... 10,033,695.09  
 County Bridge and Road Fund.. 5,677,728.45  
 Higher Educ. Capital Fund .... 34,119,433.60  
 Oklahoma Tuition  
     Scholarship Fund ..... 34,119,433.59  
 Okla. Water Resources Board 5,677,728.46  
 School Districts ..... 10,033,695.09  
 Refunded ..... 8,598,617.67

General Revenue Fund ..... \$ 290,868.00  
 State Transportation Fund ..... 101,050.00  
 Refunded ..... 910.00

Counties for Roads ..... \$ 10,891.13  
 County Bridge and Road Fund.. 1,118.53  
 County Bridge and Road  
     Fund (Resolution) ..... 160.23  
 General Revenue Fund ..... 435.95  
 State Transportation Fund ..... 23,186.90  
 Refunded ..... 110.04



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

#### Special License Plates

Transfer .....	\$ 304,162.00	Attorney Gen. Revolving Fund \$	360.00
		Breast Cancer Rev. Fund .....	7,400.00
		Child Abuse Prevention Fund	1,320.00
		Children's Hosp. Safe Kids Fund	100.00
		Colleges & Universities .....	41,800.00
		Counties for EMT's .....	2,985.00
		Environmental Educ. Rev. Fund	17,232.00
		Firemans Museum and Building Memorial Fund ....	47,205.00
		Heartland Scholarship Fund ..	6,700.00
		Historical Society Rev. Fund ..	945.00
		Law Enforcement Retirement Fund	3,720.00
		Mental Retardation Rev. Fund	6,270.00
		Non-Game Wildlife Improvement Fund .....	126,233.00
		Okla. Tax Comm. Reimb. Fund	30,343.00
		Tourism Department Rev. Fund	2,625.00
		U.S. Olympic Committee .....	8,924.00
<b>Tax Security Fund .....</b>	<b>\$ 284,098.63</b>	Refunded .....	\$ 106,071.87
Balance, July 1, 2000 .....	2,781,333.26	Reserve* .....	2,960,860.02
Cancelled Vouchers .....	1,500.00		



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

<b>Telephone Surcharge</b> .....	\$ 1,094,612.88	Telecommunications for Hearing Impaired Revolving Fund \$	1,094,612.88
<b>Tobacco Products License</b> \$	1,055.00	General Revenue Fund .....	\$ 1,050.00
		Refunded .....	5.00
<b>Tobacco Products Tax</b> .....	\$ 12,000,575.60	General Revenue Fund .....	\$ 12,000,575.60
<b>Tourism Gross Receipts Tax</b> \$	4,317,328.34	General Revenue Fund .....	\$ 127,418.65
Cancelled Vouchers .....	2,969.76	Oklahoma Tourism Promotion Revolving Fund .....	4,119,869.71
		Refunded .....	73,009.74
<b>Transport and Reclaimer</b>			
Permits .....	\$ 40,110.16	General Revenue Fund .....	\$ 42,322.05
Transfer .....	2,211.89		
<b>Tribal Cigarette/ Tobacco Payments</b> .....	\$ 8,381,615.17	General Revenue Fund .....	\$ 8,378,506.91
		Refunded .....	3,108.26
<b>Unclaimed Property Tax</b> ....	\$ 13,230.06	Transfer .....	\$ 13,230.06



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

<b>Unclassified Receipts</b> .....	\$ 102,158.85
Balance, July 1, 2000 .....	141,996.41

<b>Use Tax - State</b> .....	\$ 98,421,045.89
Interest Earned .....	271,389.91
Cancelled Vouchers .....	732,710.04

<b>Use Tax - City</b> .....	\$ 53,476,838.86
Interest Earned .....	145,879.24

<b>Use Tax - County</b> .....	\$ 3,804,130.23
Interest Earned .....	10,364.84

<b>Vehicle Revenue Tax</b>	
Stamps .....	\$ 45,459.90

<b>Veterans Aff. Improvement</b> \$	21,072.00
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### WHERE IT WENT

General Revenue Fund .....	\$ 23,471.39
Refunded .....	1,385.19
Reserve* .....	178,452.29
Transfer .....	40,846.39

Educ. Reform Rev. Fund .....	\$ 10,427,895.70
General Revenue Fund .....	80,381,281.76
Teachers Retirement Rev. Fund	3,322,659.84
Refunded .....	5,278,592.64
Transfer .....	14,715.90

#1695U to Cities .....	\$ 52,925,542.32
Oklahoma Tax Comm. Fund ..	540,668.08
Interest to Cities .....	145,879.24
Transfer .....	10,628.46

#1695U to Counties .....	\$ 3,765,254.76
Oklahoma Tax Comm. Fund ..	38,032.88
Interest to Counties .....	10,364.84
Transfer .....	842.59

General Revenue Fund .....	\$ 45,459.90
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Capital Improvement	
Rev. Fund .....	\$ 21,072.00



# FISCAL YEAR 2000-2001

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

### WHERE IT WENT

**Warrant Intercept Account** \$ 13,674,534.10

Transfer ..... \$ 13,674,534.10

**Warrant Release Filing Fee** \$ 71,523.06  
 Balance, July 1, 2000 ..... 82,241.72  
 Cancelled Vouchers ..... 8.00

Counties for County Clerks.. \$ 61,608.00  
 Refunded ..... 32.00  
 Reserve\* ..... 92,132.78

**Waste Tire Recycling Fee ..** \$ 4,748,871.28  
 Cancelled Vouchers ..... 236.18

Dept. of Environmental  
 Quality Revolving Fund .. \$ 189,837.35  
 Oklahoma Tax Comm. Fund .. 189,837.37  
 Waste Tire Recycling  
 Indemnity Fund ..... 4,366,258.86  
 Refunded ..... 3,173.88

**Workers Compensation  
 Insurance Premium Tax** \$ 4,800,966.62

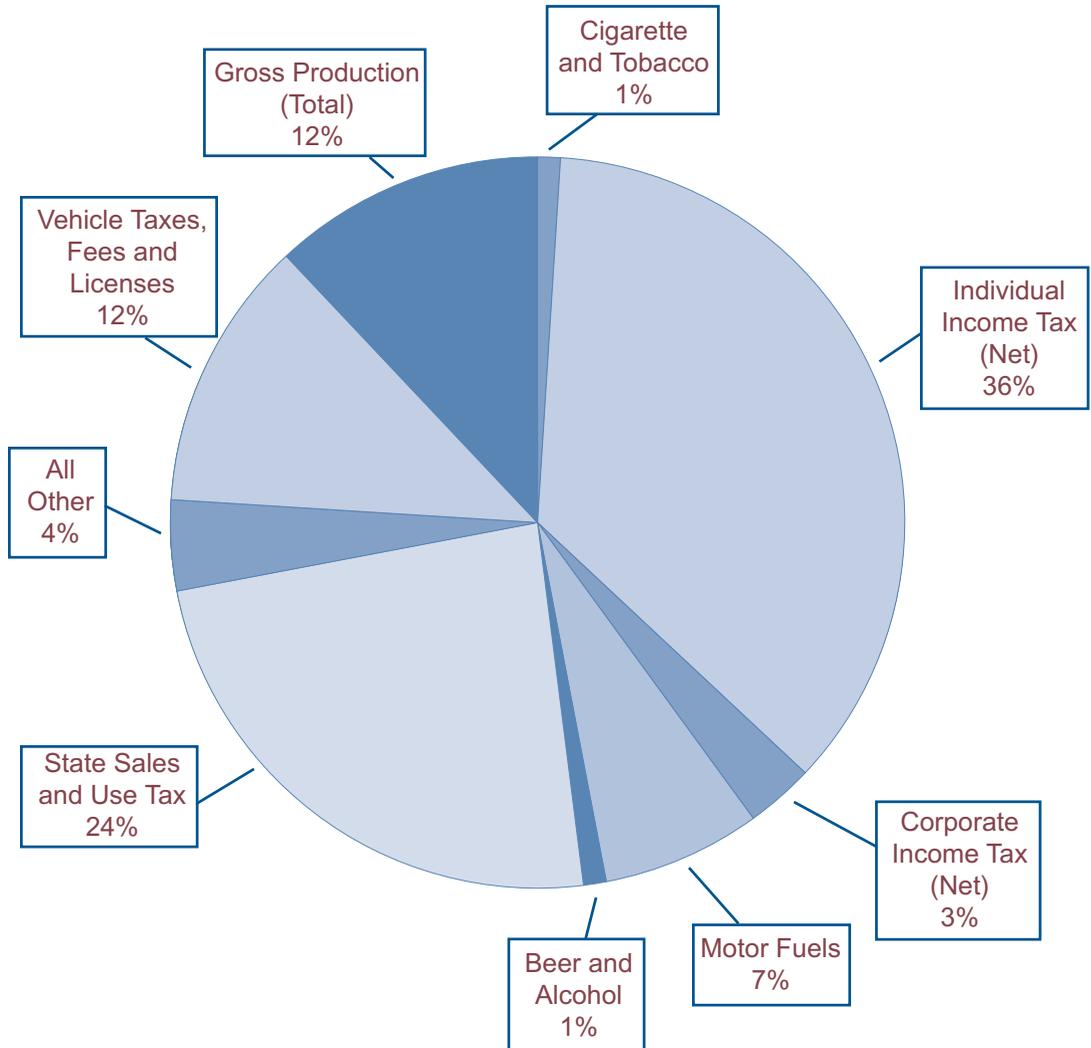
General Revenue Fund ..... \$ 4,798,611.50  
 Refunded ..... 2,355.12

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



# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2000-2001

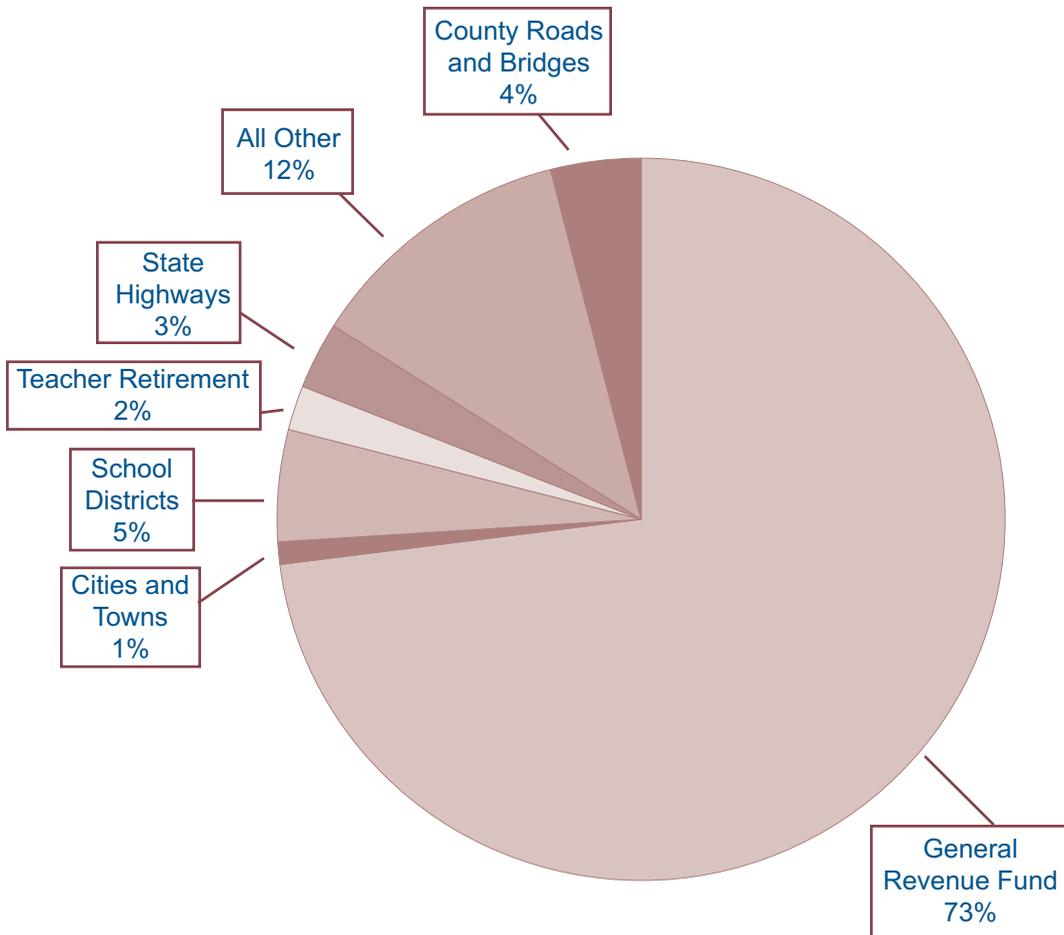
## HOW FUNDS WERE PAID IN...





# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2000-2001

## HOW FUNDS WERE ALLOCATED...





# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1968 TO 2001

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
1967-68	\$ 8,117,587.05	\$ 8,021,254.33	\$ 25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1968 TO 2001

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
1967-68	\$ 4,980,668.07	\$ 11,699,811.73	\$ 74,483,877.08
1968-69	5,303,351.84	13,508,933.86	79,304,182.62
1969-70	5,781,884.27	12,703,518.94	83,454,785.75
1970-71	6,232,399.64	15,190,111.12	88,406,749.85
1971-72	6,457,471.52	17,073,290.71	93,630,513.95
1972-73	7,358,957.30	15,293,408.92	98,633,994.47
1973-74	7,296,797.37	20,071,339.06	99,687,468.37
1974-75	8,623,168.70	22,886,662.38	99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1968 TO 2001

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1967-68	\$ 44,795,606.78	\$ 73,346,984.86
1968-69	47,085,557.28	79,802,312.86
1969-70	49,350,182.76	89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1968 TO 2001

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
1967-68	\$ 75,654,940.50	\$ 2,652,635.82
1968-69	82,802,591.21	3,117,818.54
1969-70	88,867,949.11	3,237,187.32
1970-71	95,037,837.09	3,393,670.61
1971-72	106,623,323.56	3,309,548.78
1972-73	116,494,290.64	3,380,743.79
1973-74	134,285,860.19	3,274,496.01
1974-75	149,815,232.24	3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60



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the people of Oklahoma  
by promoting tax  
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at (405) 521-3637.