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 KILPTRICK, 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,

Thomas E. Kemp, Chairman

Jerry Johnson, Vice-Chairman

Don Kilpatrick, Secretary-Member

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Background Summary of the Oklahoma Tax Commission

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

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

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

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

Oklahoma Tax Commission Organizational Chart

- Commissioners
  - Administrator
    - Customer Service
      - Taxpayer Assistance Division
      - Communications Division
      - Central Processing Division
      - Account Maintenance Division
      - Collections Division
    - Revenue Administration
      - Tax Policy Division
      - Audit Division
      - Motor Vehicle Division
      - Ad Valorem Division
    - Support Services
      - Human Resources Division
      - MIS Division
      - Legal Division
      - Management Services Division

Review of 2000-2001 Taxes and Collections

Income Tax Gross Collections	**$**	**2,905,674,203.95**
Refunded	**$**	**424,529,230.85**
Net Income Tax Revenue	**$**	**2,481,144,973.10**

- **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

Gross Production Taxes	**$**	**745,235,974.83**

- **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 ≥ $17/barrel . . . . rate = 7%
Average oil price < $17 but ≥ $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.

Sales and Use Taxes	**$**	**1,556,275,712.33**

- **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

Vehicle Taxes and Licenses	**$**	**788,849,384.76**
• 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

Motor Fuel Taxes	**$**	**470,306,399.12**

- **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

Cigarette and Tobacco Taxes and Licenses	$	73,796,620.39

- **Cigarette Tax** — $ **53,324,992.72**

Cigarettes, 23 cents per pack of 20.

- **Cigarette License** — $ **88,381.90**

Retail:	$ 30 for a 3 year permit.
Wholesale:	$ 25 for a 1 year permit.
Distributing Agent:	$100 for a 1 year permit.

- **Tobacco Products Tax** — $ **12,000,575.60**

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.

- **Tobacco License** — $ **1,055.00**

A $5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.

- **Tribal Cigarette/Tobacco Payments** — $ **8,381,615.17**

Non-compacting tribally owned/licensed stores:	75% of cigarette/tobacco excise taxes imposed by the State.
Compacting tribally owned/licensed stores:	25% of cigarette/tobacco excise taxes imposed by the State.

Review of 2000-2001 Taxes and Collections, continued

Beverage Taxes and Licenses	$	65,344,328.19

- **Alcoholic Beverage Identification Stamps** $ **2,454,833.70**

Fee: $1.00 per bottle regardless of size.

- **Alcoholic Beverage Tax** $ **23,123,522.87**

Distilled spirits:	$ 1.47 per liter.
Light wines:	$ 0.19 per liter.
Wine more than 14% alcohol:	$ 0.37 per liter.
Sparkling wines:	$ 0.55 per liter.
Strong beer:	$12.50 per barrel.

- **Beverage Tax** $ **23,344,420.15**

Beer 3.2% or less: $11.25 per 31-gallon barrel.

- **Beverage License** (3.2% Beer) $ **470,639.58**

Manufacturer: $500.
Wholesale: $250.
Retail (3 year permit):

On-premise draught:	$300.00
On-premise cans and bottles only:	$150.00
Off-premise cans and bottles only:	$ 30.00

- **Mixed Beverage Gross Receipts Tax** $ **15,950,911.89**

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.

Review of 2000-2001 Taxes and Collections, continued

Estate Tax	**$**	**87,229,923.85**

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.

Franchise Tax and Registered Agent Fees	**$**	**43,390,067.39**

- **Franchise Tax**

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

Maximum Levy: $20,000.
Minimum Levy: $10.

- **Registered Agent Fee**

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

Rural Electric Cooperative Tax and License	**$**	**18,933,540.16**
• **Tax:** 2% of gross receipts from the sale of electric service.	**$**	**18,930,613.31**
• **License:** $1.00 for each 100 customers or fraction thereof.	**$**	**2,926.85**

Realty Transfer Tax	**$**	**9,143,131.33**

- **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

Miscellaneous Taxes, Fees, Licenses and Special Accounts	**$**	**72,272,217.63**
• 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

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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

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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
Total Tax, License, Fee and Permit Collections	**$ 6,811,152,718.23**	**$ 6,299,967,147.04**

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

	Fiscal Year 2000-2001	Fiscal Year 1999-2000
Miscellaneous Accounts		
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
Total Miscellaneous Collections	**$ 25,298,785.70**	**$ 28,909,653.59**
Grand Total Collections**	**$ 6,836,451,503.93**	**$ 6,328,876,800.63**

* 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

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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. Assn. 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

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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

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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
Total Apportionment	**$ 6,043,370,450.21**	**$ 5,584,775,830.95**

* 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			Where It Went		
Admission Fees	$	67,698.13	Cities and Towns	$	29,498.29
			County Government		38,199.84
Aircraft Excise Tax	$	4,006,700.48	Oklahoma Aeronautics		
Balance, July 1, 2000		314,127.07	Revolving Fund	$	2,874,640.05
			Refunded		368,868.56
			Transfer		1,077,318.94
Aircraft License	$	485,624.38	Counties-Aircraft Mfg. Fees	$	2,250.00
Cancelled Vouchers		55.00	General Revenue Fund		13,718.38
			Oklahoma Aeronautics		
			Revolving Fund		443,561.66
			Refunded		26,149.34
Alcoholic Beverage I.D. Stamps	$	2,454,833.70	General Revenue Fund	$	2,454,833.70
Alcoholic Beverage Tax	$	23,123,522.87	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
Alternative Fuel Surcharge	$	27,229.85	Oklahoma Alternative Fuels Conversion Fund	$	27,229.85
Amateur Radio Operators License	$	3,918.50	General Revenue Fund	$	3,918.50

Fiscal Year 2000-2001 Revenue and Apportionment, continued

Where It Came From			Where It Went		
Beverage License	$	470,639.58	General Revenue Fund	$	460,745.17
Cancelled Vouchers		510.00	Refunded		10,404.41
Beverage Tax	$	23,344,420.15	General Revenue Fund	$	23,344,420.15
Bingo Tax	$	6,426,011.76	General Revenue Fund	$	6,426,011.76
Boxing Event Assessment	$	38,200.66	Professional Boxing Licensing Revolving Fund	$	38,144.78
			Refunded		55.88
Breast Cancer Fund	$	60,967.00	Breast Cancer Act Rev. Fund	$	60,967.00
Charity Games Tax	$	746,544.76	General Revenue Fund	$	746,544.76
Cigarette License	$	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
Cigarette Tax	$	53,324,992.72	Oklahoma Building Bonds Sinking Fund	$	53,283,034.02
			Refunded		41,958.70
Coin-Operated Device Decals/ Distributor Permits	$	2,596,400.87	General Revenue Fund	$	2,594,070.87
			Refunded		2,330.00
Conservation Excise Tax	$	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		Where It Went	
Controlled Dangerous Substance Tax	$ 30.00	Drug Abuse Education Revolving Fund	$ 30.00
Delinquencies/Warrants P&I	$ 687.69	Transfer	$ 472.22
Balance, July 1, 2000	6,205.40	Reserve*	6,420.87
Diesel Fuel Excise Tax	$ 94,009,898.51	Counties for Roads	$ 23,021,715.36
Balance, July 1, 2000	784,339.31	County Bridge & Road Fund	2,957,966.49
Cancelled Vouchers	3,003.85	County Bridge and Road Fund (Resolution)	418,628.43
Transfer	69,815.20	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
Diesel Fuel Tax-Import./IFTA	$ 56,591,524.02	Refunded	$ 8,406,202.09
Cancelled Vouchers	310,870.24	Transfer to 1695A	58,468,441.30
Transfer	9,972,249.13		
Diesel Fuel 120 Hour Permit	$ 218,172.48	General Revenue Fund	$ 130,903.48
		Oklahoma Tax Comm. Fund	17,453.80
		Transfer	69,815.20
Documentary Stamp Tax	$ 9,143,131.33	General Revenue Fund	$ 9,132,733.19
Cancelled Vouchers	88.82	Refunded	10,486.96

Fiscal Year 2000-2001
Revenue and Apportionment, continued

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

(continued on page 24)

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			
Premium Tax...................	$ 6,288.98	Reserve*	$ 22,482.82
Balance, July 1, 2000	16,193.84		
Income Tax - Corporate	$ 234,964,623.56	Ad Valorem Reim. Fund	$ 1,672,215.93
Cancelled Vouchers	268,047.68	Educ. Reform Revolving Fund	27,591,562.84
Transfer for Refunds	1,077,318.94	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
Income Tax - Individual	$2,670,709,580.39	Ad Valorem Reim. Fund	$ 22,751,751.45
Balance, July 1, 2000	5.11	Education Reform Rev. Fund	189,749,606.93
Cancelled Vouchers	4,199,216.86	General Revenue Fund	1,982,132,584.65
Check-off Adjustment	210,311.00	Teacher Retirement Fund	80,541,200.07
Transfer	7,348.00	Refunded	355,651,144.61
Transfer for Refunds	4,698,110.53	Transfer to 1695Q	48,997,455.91
		Reserve*	828.27
Indigent Health Care	$ 46,658.00	Indigent Health Care Rev. Fund	$ 46,658.00

Fiscal Year 2000-2001
Revenue and Apportionment, continued

Where It Came From		Where It Went	
Individual Self-Insurance Premium Tax	$ 282,073.94	Individual Self-Insured Guaranty Fund	$ 281,725.31
		Refunded	348.63
Marginal Well Fee	$ 306,232.35	Commission on Marginal Producing Oil and Gas Wells	$ 297,045.38
		Oklahoma Tax Comm. Fund	9,186.97
Mixed Beverage Gross Receipts Tax	$ 15,950,911.89	General Revenue Fund	$ 15,890,005.20
Cancelled Vouchers	5,445.42	Refunded	66,352.11
Motor Vehicle Collections:		Cities and Towns	$ 18,683,772.67
Motor Lic. Agent Remits	$ 533,320,650.09	Counties for Roads	43,593,901.02
Motor Vehicle Proration	238,154,124.08	County Government	4,982,025.70
Motor Vehicle Rental Tax	7,785,228.33	County Road Fund	15,568,242.02
MLA School Fund	137,222.12	County Road Improvement Revolving Fund	21,799,303.29
Overweight Truck Permits	5,047,679.00	General Revenue Fund	244,889,499.13
Cancelled Vouchers	22,701.55	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		Where It Went	
Motor Fuel Special Assessment Fee	$ 28,951,377.14	Corporation Comm. Fund	$ 1,000,000.00
Cancelled Vouchers	315.16	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	$ 10,183,142.44	Multiple Injury Trust Fund	$ 8,164,662.94
Cancelled Vouchers............	100.88	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..................	$ 49,146.00	Non-Game Wildlife Improvement Fund	$ 49,146.00
Occupational Health and Safety Tax	$ 1,365,797.16	Special Occupational Health and Safety Fund	$ 1,361,660.46
Cancelled Vouchers	22.50	Refunded	4,159.20
OKC Bombing Memorial Fund	$ 32,468.00	Bombing Memorial Foundation	$ 32,468.00
Oklahoma Tax Commission Reimbursement	$ 2,811,598.29	OTC Reimbursement Fund ..	$ 2,809,300.87
		Refunded	2,297.42

Fiscal Year 2000-2001 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Organ Donor Program .... $	127,752.50	Dept. of Public Safety .... $	1,254.24
		Oklahoma Tax Comm. Fund ...	23.28
		Organ Donor Revolving Fund	126,474.98
Pari-Mutuel Tax .... $	3,656,244.55	General Revenue Fund .... $	3,656,244.55
Petroleum Excise Tax - Gas $	8,094,448.71	Corp. Comm. Plugging Fund $	849,348.26
Cancelled Vouchers	1,280.90	General Revenue Fund	6,872,241.69
		Interstate Oil Compact Fund ...	324,909.61
		Refunded	49,230.05
Petroleum Excise Tax - Oil $	1,908,585.43	Corp. Comm. Plugging Fund $	198,457.62
Cancelled Vouchers	6.59	General Revenue Fund	1,594,165.65
		Interstate Oil Compact Fund ...	92,780.75
		Refunded	23,188.00
Pick Six/Seven Wager .... $	47,146.72	General Revenue Fund .... $	47,146.72
Printing & Revolving Fund $	909,665.56	Oklahoma Tax Comm. Fund $	904,874.08
Cancelled Vouchers	25.00	Refunded	4,816.48
Public Service Penalties .... $	7,964.00	Counties for Ad Valorem Dist.$	3,982.00
		General Revenue Fund	3,982.00
Rural Electric Co-op License $	2,926.85	General Revenue Fund .... $	2,926.85
Rural Electric Co-op Tax .... $	18,930,613.31	General Revenue Fund .... $	947,184.70
Balance, July 1, 2000	13,169.66	School Districts	17,996,507.34
		Refunded	89.93
		Reserve*	1.00

Fiscal Year 2000-2001
Revenue and Apportionment, continued

Where It Came From		Where It Went	
Sales Tax - State	$1,457,854,666.44	Educ. Reform Rev. Fund	$150,249,004.42
Cancelled Voucher	494,250.62	General Revenue Fund	1,244,461,758.16
Interest Earned	3,826,024.90	Teachers Retirement Revolving Fund	51,044,287.50
		Refunded	16,393,379.77
		Transfer	26,512.11
Sales Tax - City	$ 951,358,955.35	#1695B to Cities & Towns	$941,648,081.69
Interest Earned	2,451,931.24	Oklahoma Tax Comm. Fund	9,693,382.23
		Transfer	17,491.43
		Interest to Cities and Towns	2,451,931.24
Sales Tax - County	$ 108,529,669.75	#1695B to Counties	$107,443,064.02
Interest Earned	279,342.72	Oklahoma Tax Comm. Fund	1,085,283.43
		Transfer	1,322.30
		Interest to Counties	279,342.72
Sales Tax Permits	$ 734,559.56	General Revenue Fund	$ 713,970.56
Cancelled Vouchers	2,272.04	Refunded	22,861.04
Sales Tax Vendors List	$ 3,150.00	Oklahoma Tax Comm. Fund	$ 3,000.00
		Refunded	150.00
Service Charge Fee	$ 108,452.86	Oklahoma Tax Comm. Fund	$ 108,452.86

Fiscal Year 2000-2001 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Severance Tax on Gas .... $	**593,011,623.74**	Counties for Roads .... $	40,509,402.70
Cancelled Vouchers...........	220,440.45	General Revenue Fund	486,339,775.85
		School Districts	40,509,402.70
		Refunded	25,873,482.94
Severance Tax on Oil	**$142,217,166.64**	Common Education Technical Fund .... $	34,119,433.62
Cancelled Vouchers...........	162,598.93	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
Special Fuel Decals............ $	**392,828.00**	General Revenue Fund .... $	290,868.00
		State Transportation Fund	101,050.00
		Refunded	910.00
Special Fuel Tax .... $	**35,902.78**	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
Tax Security Fund .... $	284,098.63	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	
Telephone Surcharge	$ 1,094,612.88	Telecommunications for Hearing Impaired Revolving Fund	$ 1,094,612.88
Tobacco Products License	$ 1,055.00	General Revenue Fund	$ 1,050.00
		Refunded	5.00
Tobacco Products Tax	$ 12,000,575.60	General Revenue Fund	$ 12,000,575.60
Tourism Gross Receipts Tax	$ 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
Transport and Reclaimer Permits	$ 40,110.16	General Revenue Fund	$ 42,322.05
Transfer	2,211.89		
Tribal Cigarette/ Tobacco Payments	$ 8,381,615.17	General Revenue Fund	$ 8,378,506.91
		Refunded	3,108.26
Unclaimed Property Tax	$ 13,230.06	Transfer	$ 13,230.06

Fiscal Year 2000-2001
Revenue and Apportionment, continued

Where It Came From			Where It Went		
Unclassified Receipts	$	102,158.85	General Revenue Fund	$	23,471.39
Balance, July 1, 2000		141,996.41	Refunded		1,385.19
			Reserve*		178,452.29
			Transfer		40,846.39
Use Tax - State	$	98,421,045.89	Educ. Reform Rev. Fund	$	10,427,895.70
Interest Earned		271,389.91	General Revenue Fund		80,381,281.76
Cancelled Vouchers		732,710.04	Teachers Retirement Rev. Fund		3,322,659.84
			Refunded		5,278,592.64
			Transfer		14,715.90
Use Tax - City	$	53,476,838.86	#1695U to Cities	$	52,925,542.32
Interest Earned		145,879.24	Oklahoma Tax Comm. Fund ..		540,668.08
			Interest to Cities		145,879.24
			Transfer		10,628.46
Use Tax - County	$	3,804,130.23	#1695U to Counties	$	3,765,254.76
Interest Earned		10,364.84	Oklahoma Tax Comm. Fund ..		38,032.88
			Interest to Counties		10,364.84
			Transfer		842.59
Vehicle Revenue Tax Stamps	$	45,459.90	General Revenue Fund	$	45,459.90
Veterans Aff. Improvement	$	21,072.00	Capital Improvement Rev. Fund	$	21,072.00

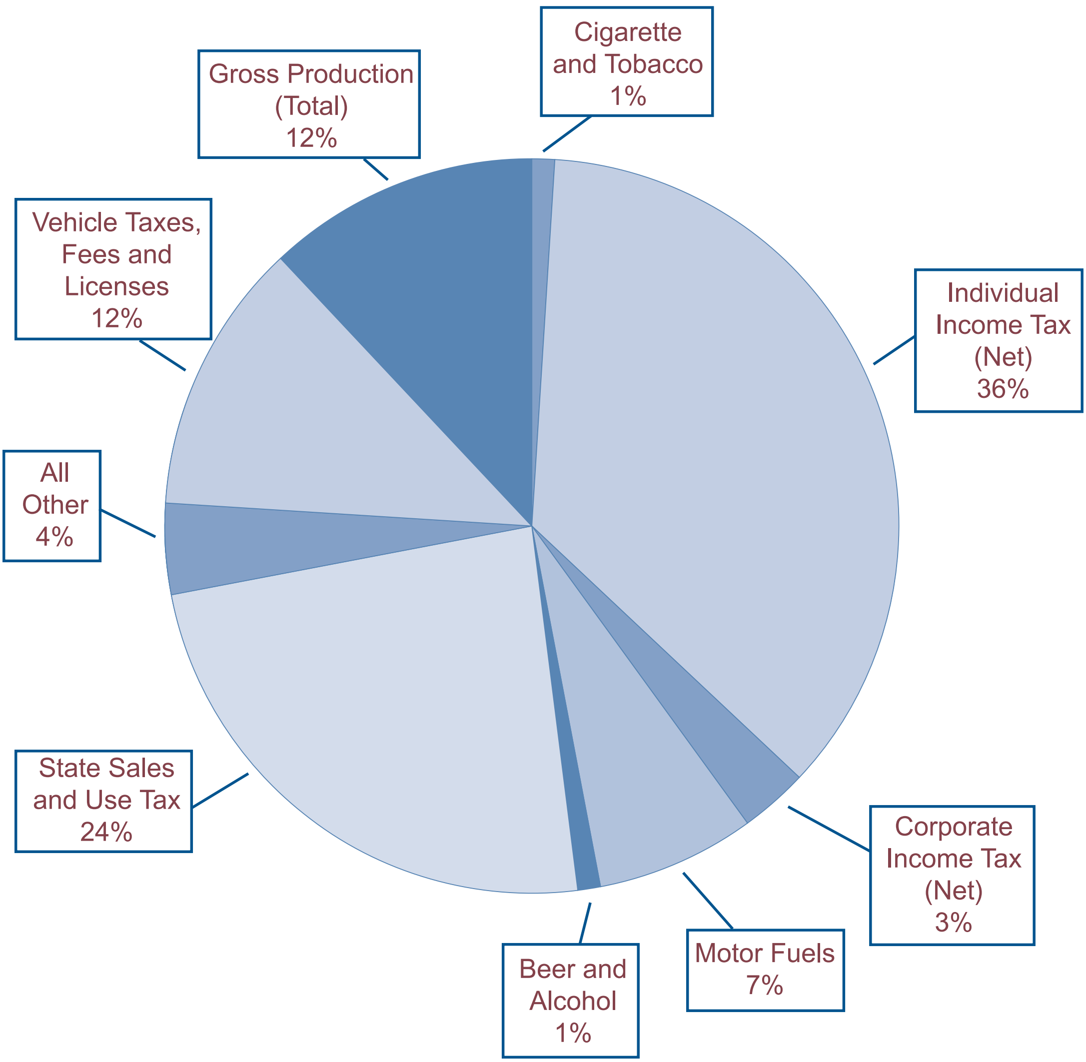
Fiscal Year 2000-2001
Revenue and Apportionment, continued

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	Counties for County Clerks .. $	61,608.00
Balance, July 1, 2000	82,241.72	Refunded	32.00
Cancelled Vouchers	8.00	Reserve*	92,132.78
Waste Tire Recycling Fee .. $	4,748,871.28	Dept. of Environmental Quality Revolving Fund .. $	189,837.35
Cancelled Vouchers	236.18	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.*

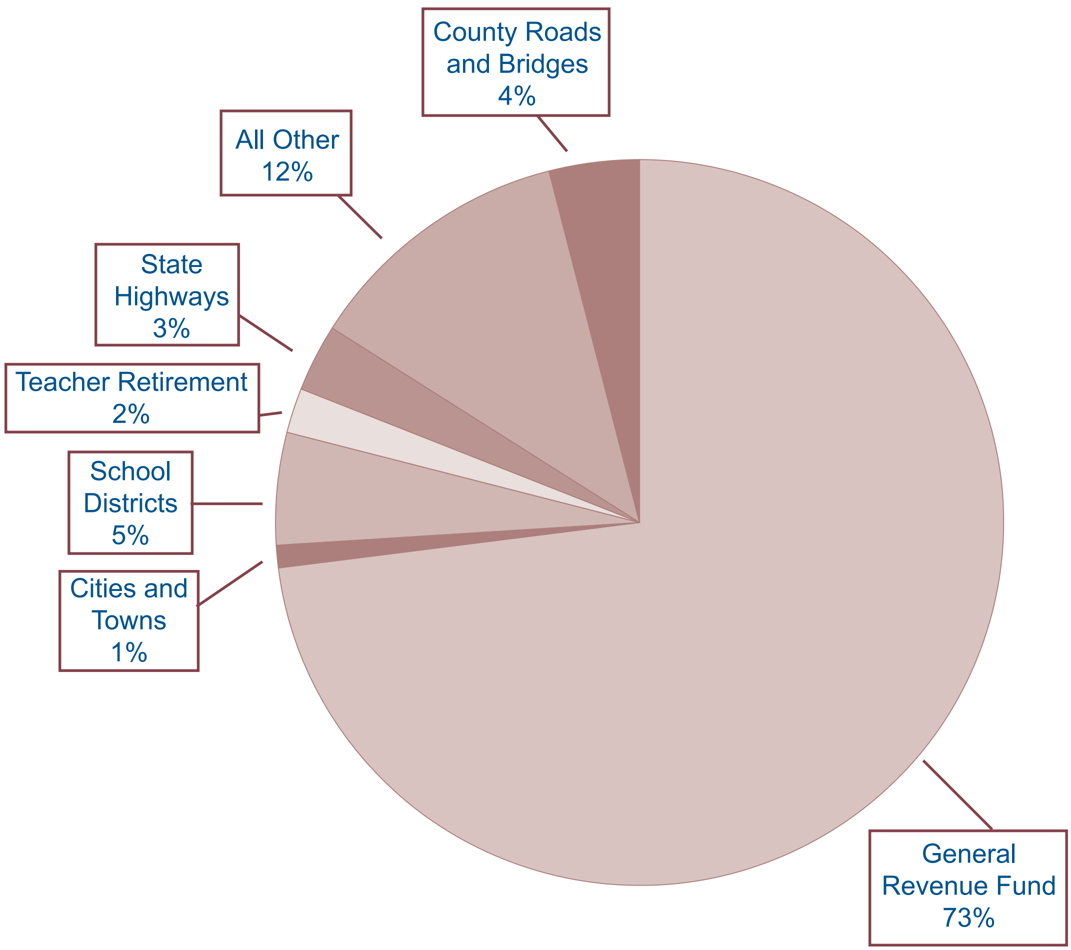
THE OKLAHOMA TAX DOLLAR
FISCAL YEAR 2000-2001

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

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

For further information regarding this or any publication of the Oklahoma Tax Commission, please contact the Communications Division at (405) 521-3637.