Annual Report of the Oklahoma Tax Commission

Fiscal Year Ended

June 30, 2007

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Fiscal Year Ended June 30, 2007

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OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

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

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

To the Honorable Brad Henry, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2007.

Total collections from **all** sources administered by the Commission during Fiscal Year 2007 totaled $10,300,496,587.63. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to $8,685,842,681.71.

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

Respectfully submitted,

Thomas E. Kemp, Jr., Chairman

Jerry Johnson, Vice-Chairman

Constance Irby, Secretary-Member

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Background Summary of the Oklahoma Tax Commission

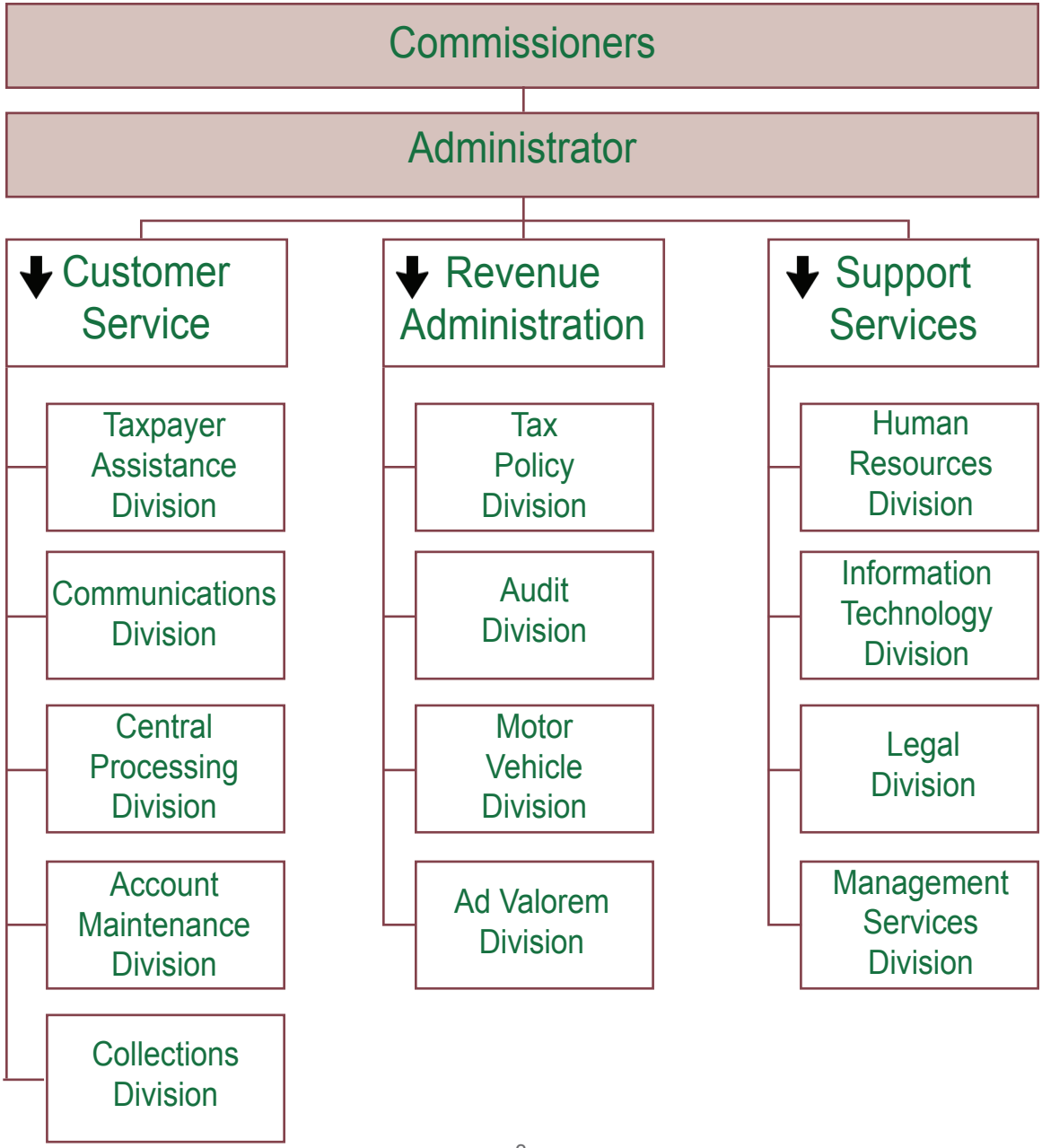
The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services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

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

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

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

Oklahoma Tax Commission Organizational Chart



Review of 2006-2007 Taxes and Collections

Income Tax Gross Collections	**$**	**4,041,754,427.28**
Refunded	**$**	**636,787,868.05**
Net Income Tax Revenue	**$**	**3,404,966,559.23**

- **Individual Income Tax Net** **$ 2,847,382,117.95**

Beginning in Fiscal Year 2007 (Tax Year 2006), Oklahoma uses a single method of calculating tax (deduction of Federal income tax is no longer an option).

•• **Single:** From 1/2 of 1% of the first $1,000 of taxable income and graduated up to $354.50 plus 6.25% of income over $10,500 for tax year 2006 (5.65% for tax year 2007).

•• **Married:** From 1/2 of 1% of the first $2,000 of taxable income and graduated up to $755.00 plus 6.25% of income over $21,000 for tax year 2006 (5.65% for tax year 2007).

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

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

Personal exemption: $1,000 each.

- **Corporation Income Tax Net** **$ 557,584,441.28**

  Flat Rate: 6% of Oklahoma Taxable Income.

Review of 2006-2007 Taxes and Collections, continued

Gross Production Taxes	$ 1,001,328,027.89

- **Severance Tax** — **$ 987,972,285.22**

The severance tax is a variable rate tax based on the average monthly price per barrel of oil or average monthly price per mcf of gas as determined by the Oklahoma Tax Commission. For FY 2007, the rate for oil and gas was constant at 7%.

- **Petroleum Excise Tax** — **$ 13,355,742.67**

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

Sales and Use Taxes	$ 1,990,518,939.28

- **State Sales Tax** — **$ 1,820,605,119.63**

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

- **State Use Tax** — **$ 169,913,819.65**

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

City/County Sales and Use Tax and County Lodging Tax
(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **$1,258,570,154.75** and county sales taxes totaling **$246,274,987.62**. City use tax collections amounted to **$90,168,991.59** and county use tax totaled **$19,004,364.18**. County lodging taxes amounted to **$635,407.78**.

Review of 2006-2007 Taxes and Collections, continued

Vehicle Taxes and Licenses	**$**	**614,898,555.52**
• **Aircraft Excise Tax**	**$**	**4,838,459.81**
• **Aircraft License Fees**		**391,352.83**
• **Amateur Radio Operators License**		**4.00**
• **Drivers License Reinstatement Fees**		**3,000,000.00**
• **Motor License Agent Remittances**		**586,395,210.62**
• **Motor Vehicle Rental Tax**		**8,640,199.56**
• **Overweight Truck Permit**		**11,587,318.50**
• **Vehicle Inventory Stamps**		**46,010.20**
Motor Fuel Taxes	**$**	**440,656,148.44**
• **Gasoline Tax**	**$**	**282,451,545.32**

Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

• **Special Fuel Tax**	**$**	**19,412.75**
• **Diesel Tax**	**$**	**125,489,117.74**

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**	**$**	**226,285.02**

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**	**$**	**32,469,787.61**

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 2006-2007 Taxes and Collections, continued

Cigarette and Tobacco Taxes and Licenses	$	232,921,845.92

- **Cigarette Tax** $ 175,105,904.55

Cigarettes: $1.03 per pack of 20.

- **Cigarette License** $ 74,624.02

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** $ 26,371,609.15

Little Cigars (cigarette size): 72 cents per pack of 20 ($0.036 each).

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

Smoking Tobacco: 80% of factory list price.

Chewing Tobacco: 60% of factory list price.

- **Tobacco License** $ 1,935.00

A $5 annual fee is required of all tobacco handlers.

- **Tribal Cigarette/Tobacco Payments** $ 31,367,773.20

Non-compacting tribally owned/licensed stores:	75% of cigarette/tobacco excise taxes imposed by the State.
Compacting tribally owned/licensed stores:	Excise tax rates as provided by each Tribal/State compact.

Review of 2006-2007 Taxes and Collections, continued

Beverage Taxes and Licenses	$	81,475,741.33

- **Alcoholic Beverage Tax** $ **29,244,617.04**

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

- **Beverage Tax** $ **24,892,577.19**

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

- **Beverage License** (3.2% Beer) $ **1,111,625.00**

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

On-premise draught:	$500.00
On-premise cans and bottles only:	$350.00
Off-premise cans and bottles only:	$230.00

- **Mixed Beverage Gross Receipts Tax** $ **26,226,922.10**

A tax at the rate of 13.5% is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.

Review of 2006-2007 Taxes and Collections, continued

Estate Tax	$	71,195,259.31

Estates passing to surviving spouse are exempt except for any credit from the federal government which must be paid to the State. The exemption for lineal heirs was increased to $1,000,000 in calendar year 2006. Lineal heirs are taxed at rates of one-half of one percent on the first $10,000 and graduate up to 10% for net estates over $10 million. Collateral heirs are taxed at a rate of one percent on the first $10,000 on up to 15% on estates above $1 million. Beginning January 1, 2007, the tax rate and exemption amount for collateral heirs are the same as for lineal heirs.

Franchise Tax and Registered Agent Fees	$	46,131,517.38

- **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	$	29,192,180.86
• **Tax:** 2% of gross receipts from the sale of electric service.	$	29,186,983.23
• **License:** $1.00 for each 100 customers or fraction thereof.	$	5,197.63

Realty Transfer Tax	$	17,238,183.74

- **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 2006-2007 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts	**$ 118,531,854.76**
• Admission Fees	$ 0.00
• Bingo Tax	979,117.27
• Charity Games Tax	97,313.93
• Coin-Operated Device Decals/Distributor Permits	3,537,531.76
• Controlled Dangerous Substance Tax Stamps	140.00
• Driving Record Fee	1,005,476.00
• Energy Resources Assessment	14,218,241.76
• Farm Implement Tax Stamps	6,315.45
• Fireworks Licenses	44,986.03
• Freight Car Tax	780,711.72
• Group Self-Insurance Premium Tax	9,653.90
• Horse Track Gaming	9,951,031.85
• Income Tax Check-Offs	163,690.00
• Individual Self-Insurance Premium Tax	404,756.89
• Marginal Well Fee	307,876.23
• Multiple Injury Trust Fund	31,370,629.41
• Occupational Health and Safety Tax	2,275,830.73
• Organ Donor Program	129,768.37
• OTC Reimbursements	2,240,083.60
• Pari-Mutuel Tax	1,840,352.46

(continued on page 11)

Review of 2006-2007 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Pick Six/Seven Wager Tax	18,861.02
• Printing and Revolving Fund	1,119,992.57
• Public Service Penalties	788,122.13
• Sales Tax Permits	680,591.00
• Sales Tax Vendors List	2,850.00
• Service Charge Fee	66,241.20
• Tax Security Fund	740,272.78
• Telephone Surcharge	931,128.40
• Tourism Gross Receipts Tax	5,599,893.88
• Transport and Reclaimer License Fees	38,203.74
• Unclassified Receipts	262,461.04
• Warrant Intercept Account	25,615,703.04
• Warrant Release Filing Fee	78,317.17
• Waste Tire Recycling Fee	5,593,634.03
• Workers Compensation Insurance Premium Tax	7,632,075.40

Grand Total Collections* $8,685,842,681.71

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

Comparative Statement of All Tax Collections of the Past Two Years

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Admission Fees	$ 0.00	$ 12,521.18
Aircraft Excise Tax	4,838,459.81	2,801,438.25
Aircraft License Fees	391,352.83	393,945.15
Alcoholic Beverage Tax	29,244,617.04	27,609,293.01
Alternative Fuel Surcharge	0.00	N.A.
Amateur Radio Operators License	4.00	19.62
Beverage License	1,111,625.00	641,868.44
Beverage Tax	24,892,577.19	24,451,245.78
Bingo Tax	979,117.27	1,601,879.84
Charity Games Tax	97,313.93	124,878.89
Cigarette License	74,624.02	53,080.20
Cigarette Tax	175,105,904.55	171,314,849.20
Coin-Operated Device Decals/Distr. Permits	3,537,531.76	3,589,864.20
Controlled Dangerous Substance Tax Stamps	140.00	80.00
Diesel Fuel Tax	125,489,117.74	104,030,484.41
Documentary Stamp Tax	17,238,183.74	17,012,830.04
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	1,005,476.00	977,616.00
Energy Resources Assessment	14,218,241.76	15,633,868.59
Estate Tax	71,195,259.31	82,049,032.56
Farm Implement Tax Stamps	6,315.45	6,260.32
Fireworks License	44,986.03	48,908.38
Franchise Tax	46,131,517.38	44,019,735.24

(continued on page 13)

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

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Freight Car Tax	$ 780,711.72	$ 749,526.81
Gasoline Tax	282,451,545.32	313,105,945.98
Group Self-Insurance Premium Tax	9,653.90	5,947.68
Horse Track Gaming	9,951,031.85	3,903,650.07
Income Tax - Individual	3,413,561,488.31	3,378,966,311.90
Income Tax - Corporate	628,192,938.97	406,185,232.72
Income Tax - Check-Offs	163,690.00	172,491.00
Individual Self-Insurance Premium Tax	404,756.89	276,284.40
Marginal Well Fee	307,876.23	310,323.44
Mixed Beverage Gross Receipts Tax	26,226,922.10	23,754,862.02
Motor Fuel Special Assessment Fee	32,469,787.61	28,267,564.31
Motor License Agent Remittances	586,395,210.62	564,843,194.78
Motor Vehicle Rental Tax	8,640,199.56	7,958,521.51
Occupational Health & Safety Tax	2,275,830.73	1,951,687.40
Oklahoma Tax Commission Reimbursements	2,240,083.60	2,830,727.95
Organ Donor Program	129,768.37	132,385.35
Overweight Truck Permits	11,587,318.50	9,625,121.00
Pari-Mutuel Tax	1,840,352.46	1,662,792.18
Petroleum Excise Tax	13,355,742.67	15,597,297.07
Pick Six/Seven Wager	18,861.02	15,791.54
Rural Electric Co-op License	5,197.63	4,480.45

(continued on page 14)

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

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Rural Electric Co-op Tax	$ 29,186,983.23	$ 25,324,068.69
Sales Tax	1,820,605,119.63	1,721,568,174.17
Sales Tax Permits	680,591.00	647,870.16
Sales Tax Vendors List	2,850.00	2,750.55
Service Charge Fee	66,241.20	77,754.86
Severance Tax	987,972,285.22	1,153,000,310.87
Special Fuel Decals	226,285.02	241,712.08
Special Fuel Tax	19,412.75	20,432.65
Telephone Surcharge	931,128.40	956,366.60
Tobacco Products License	1,935.00	2,287.83
Tobacco Products Tax	26,371,609.15	27,093,824.29
Tourism Gross Receipts Tax	5,599,893.88	5,244,874.20
Transport & Reclaimer Permits	38,203.74	682.10
Tribal Cigarette/Tobacco Payments	31,367,773.20	26,222,602.89
Use Tax	169,913,819.65	145,023,191.73
Vehicle Revenue Tax Stamps	46,010.20	46,104.50
Warrant Release Filing Fee	78,317.17	76,546.52
Waste Tire Recycling Fee	5,593,634.03	5,268,689.48
Workers Comp. Insurance Premium Tax	7,632,075.40	7,310,218.39
Total Tax, License, Fee and Permit Collections	**$ 8,625,945,500.74**	**$ 8,377,822,301.42**

(continued on page 15)

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

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Miscellaneous Accounts		
Multiple Injury Trust Fund	$ 31,370,629.41	$ 31,471,238.80
Printing & Revolving Fund	1,119,992.57	1,121,755.28
Public Service Penalties	788,122.13	133,977.28
Tax Security Fund	740,272.78	515,412.41
Unclassified Receipts	262,461.04	156,033.41
Warrant Intercept Account	25,615,703.04	23,993,305.97
Total Miscellaneous Collections	**$ 59,897,180.97**	**$ 57,391,723.15**
Grand Total Collections*	**$ 8,685,842,681.71**	**$ 8,435,214,024.57**

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

N.A. = Not Applicable

Apportionment of Statutory Revenues

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Ad Valorem Reimbursement Fund	$ 33,350,976.44	$ 31,040,038.99
Adaptive Grant Program/Mental Retardation Revolving Fund	26,763.00	23,001.00
Adoption Creates Families	1,575.00	1,700.00
Ag-N-Class Fund	6,672.00	10,104.00
Animal Friendly Revolving Fund	7,140.00	8,660.00
Attorney General Revolving Fund	280.00	180.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	751,086.45	722,453.55
Blind and Deaf Schools Fund	12,213.00	13,843.00
Boy Scouts of America	1,500.00	1,460.00
Breast Cancer Act Revolving Fund	39,570.00	53,657.00
Cancer Center Service Revolving Fund	5,272,564.73	5,071,903.66
Capital Improvement Program	5.00	8,602.00
Capital Preservation and Economic Enhancement Fund	0.00	0.00
Child Abuse Prevention Fund	860.00	840.00
Children's Hospital Safe Kids Fund	60.00	60.00
Choose Life Assistance Revolving Fund	8,840.00	9,000.00
Circuit Engineering District Revolving Fund	250,457.76	N.A.
Cities and Counties	21,408,358.01	20,960,538.52
Cities and Towns	33,055,586.73	32,941,558.42
Colleges and Universities	178,420.00	153,340.00
Color Oklahoma Revolving Fund	5,860.00	4,200.00
Commission on Marginally Producing Oil and Gas Wells	292,166.54	290,878.00
Common Education Technical Fund	45,006,999.52	45,006,999.51

(continued on page 17)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Community-Based Substance Abuse Rev. Fund.....	$ 604,000.00	$ 208,900.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,496,500.26	N.A.
Conservation Commission Infra-Structure Revolving Fund	2,496,500.26	N.A.
Corporation Commission Fund.....	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund.....	1,389,735.28	1,639,008.61
Counties for Ad Valorem Distribution.....	8,570.50	66,271.50
Counties for County Clerks.....	70,473.00	87,009.00
Counties for County Government.....	4,982,025.70	4,982,025.70
Counties for EMT's	4,140.00	4,220.00
Counties for Roads.....	224,106,643.40	242,471,390.37
County Bridge and Road Fund	19,163,713.23	19,784,359.41
County Fair Enhancement Fund.....	1,303.00	1,753.00
County Road Fund	15,568,242.02	15,568,242.02
County Road Improvement Revolving Fund.....	21,799,303.29	21,799,303.29
Court Appointed Special Advocates	15,345.00	13,124.00
Dept. of Environmental Quality Revolving Fund.....	2,580,690.03	180,530.81
Dept. of Public Safety Revolving Fund.....	596,493.00	2,887,586.57
Dept. of Public Safety Patrol Vehicle Fund.....	850,000.00	850,000.00
DPS Imaging System Revolving Fund	5,061,104.25	5,229,886.50
Drug Abuse Education Revolving Fund.....	140.00	80.00
Education Reform Revolving Fund.....	540,556,250.44	484,977,687.00
Energy Resources Revolving Fund	14,194,241.76	15,609,868.59
Environmental Education Revolving Fund.....	13,176.00	13,368.00
Environmental Trust Fund	0.00	0.00
Firemans Museum & Building Memorial Fund.....	69,900.00	68,000.00

(continued on page 18)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
4-H Club	$ 740.00	$ 1,060.00
General Revenue Fund	5,621,013,212.21	5,469,542,862.89
Health Employee & Economy Improvement	37,642,693.68	36,209,939.71
Heartland Scholarship Fund	2,500.00	2,820.00
Higher Education Capital Fund	45,006,999.52	45,006,999.52
Higher Education Facilities Revolving Fund	0.00	3,454,595.29
Higher Education Revolving Fund	356.50	347.30
Historical Society Revolving Fund	740.00	920.00
Indigent Health Care Revolving Fund	23,397.00	19,460.00
Individual Self-Insur. Guaranty Fund	403,982.82	276,284.40
Interstate Oil Compact Fund	901,304.80	1,062,816.95
Jr. Livestock Auction Scholarship Fund	2,227.00	1,620.00
Lions Club Service Foundation	370.00	370.00
Mental Health and Substance Abuse Fund	4,520,092.95	4,348,340.69
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Multiple Injury Trust Fund	28,805,387.98	28,840,030.55
NASCAR Racing Plates	6,016.80	4,949.60
National Stock Car Association	523.20	430.40
OKC Bombing Memorial Fund	6,697.00	11,397.00
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	900.00	1,060.00
Oklahoma Aeronautics Revolving Fund	5,286,814.28	3,250,066.16
Oklahoma Alternative Fuels Conversion Fund	0.00	0.00
Oklahoma Building Bonds Sinking Fund	38,933,897.18	38,129,899.15
Oklahoma Capital and Centennial Commission Revolving Fund	1,460.00	N.A.
Oklahoma Common Schools	6,756.00	4,017.00

(continued on page 19)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
Oklahoma Health Care Authority	$ 45,015,862.14	$ 43,302,210.64
Oklahoma Higher Learning Access Trust	1,194,123.83	468,438.00
Oklahoma Law Enforcement Retirement Fund	8,075,462.35	7,686,371.31
Oklahoma Pet Over-Population Fund	21,492.00	17,796.00
Oklahoma Road and Highway Maintenance	5,189.00	4,851.00
Oklahoma Silver Haired Legislature Program	2,260.00	993.00
Oklahoma Student Aid Revolving Fund	45,006,999.52	45,006,999.52
Oklahoma Tax Commission Fund	19,818,123.54 (a)	18,761,811.62 (b)
Oklahoma Tax Commission Reimbursement Fund	6,973,118.60	6,509,889.04
Oklahoma Teachers Retirement System	239,792,016.73	199,086,856.00
Oklahoma Tourism & Passenger Rail Rev. Fund	2,850,000.00	2,850,000.00
Oklahoma Tourism Promotion Revolving Fund	5,401,289.72	5,051,070.92
Oklahoma Water Resources Board	0.00	7,489,500.73
Organ Donor Revolving Fund	128,542.52	131,160.25
OSU Osteopathic Medicine Revolving Fund	5,272,564.73	5,071,903.66
Participating Tribes	19,097,877.60	19,854,571.33
Patriot License	6,500.00	N.A.
Petroleum Storage Tank Indemnity Fund	27,427,758.04	22,293,967.51
Public Employees Safety Fund	1,247,821.16	1,288,943.44
Public Transit Revolving Fund	3,850,000.00	1,350,000.00
Qualified Aircraft Mfr. Ad Valorem Rebate	500,000.00	500,000.00
Railroad Maintenance Revolving Fund	782,248.22	749,526.81
Rebuild Okla. Access & Driver Safety Fund	50,000,000.00	15,000,000.00
Retirement of Capitol Dome Debt	1,372.00	1,785.00
Returned to Counties - Admission Fees	0.00	7,385.09
Returned to Counties - Aircraft Mfg. Fees	500.00	250.00

(continued on page 20)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2006-2007	Fiscal Year 2005-2006
School Districts	$ 315,522,231.44	$ 324,200,927.57
Special Occupational Health and Safety Fund	2,261,874.61	1,945,227.36
State Transportation Fund	198,717,494.61	212,368,756.49
Support Oklahoma Medicaid Program	8,656.00	7,148.00
Support Oklahoma National Guard	15,088.00	10,076.00
Telecommunications for Hearing Impaired Revolving Fund	930,585.80	956,366.60
Tobacco Prevention & Cessation Revolving Fund	1,125,936.72	1,083,125.35
Tourism and Recreation Capital Expenditure Revolving Fund	2,496,500.26	N.A.
Tourism Department Revolving Fund	N.A.	14,766.00
Tourism Department Rev. Fund - Route 66	4,220.00	N.A.
Tourism Department Rev. Fund - State Parks	13,225.00	N.A.
Trauma Care Assistance Revolving Fund	15,996,950.00	15,762,980.56
Tribal Trust Account 1695T	8,321,909.48	5,673,820.46
Tulsa Reconciliation Education & Scholarship Fund	1,264.00	903.00
Turnpike Authority Trust Fund	40,835,054.19	40,026,661.44
U.S. Olympic Committee	5,106.00	6,072.00
Urban Forest & Beauty Revolving Fund	1,540.00	980.00
Vocational-Technical Fund	624,267.09	644,819.04
Waste Tire Recycling Indemnity Fund	5,143,262.96	4,774,848.00
Wildlife Conservation Fund	172,853.54	165,272.68
Wildlife Diversity Fund	166,956.00	201,586.00
Workers Compensation Fraud Unit Fund	623,910.59	644,471.74
Total Apportionment	**$ 7,856,233,521.51**	**$ 7,595,811,007.79**

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

(b) Includes $15,197,828.48 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable

Fiscal Year 2006-2007 Revenue and Apportionment

Where It Came From		Where It Went	
Admission Fees ..... $	0.00	Cities and Towns ..... $	0.00
Cancelled Vouchers.....	14.38	County Government.....	0.00
		Refunded	14.38
Aircraft Excise Tax ..... $	4,838,459.81	Oklahoma Aeronautics Revolving Fund ..... $	4,836,585.52
		Refunded	1,874.29
Aircraft License ..... $	391,352.83	Counties-Aircraft Mfg. Fees $	500.00
Cancelled Vouchers.....	400.00	General Revenue Fund	11,105.47
		Oklahoma Aeronautics Revolving Fund	359,077.21
		Refunded	21,070.15
Alcoholic Beverage Tax ..... $	29,244,617.04	Cities and Towns ..... $	9,281,574.22
		General Revenue Fund	18,563,148.43
		Oklahoma Tax Comm. Fund ..	861,177.00
		Refunded	538,717.39
Amateur Radio Operators License ..... $	4.00	General Revenue Fund ..... $	4.00

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Beverage License	$ 1,111,625.00	Community-Based Substance Abuse Revolving Fund	$ 604,000.00
		General Revenue Fund	500,526.80
		Refunded	7,098.20
Beverage Tax	$ 24,892,577.19	General Revenue Fund	$ 24,892,626.40
Cancelled Vouchers	49.21		
Bingo Tax	$ 979,117.27	General Revenue Fund	$ 978,904.71
		Refunded	212.56
Charity Games Tax	$ 97,313.93	General Revenue Fund	$ 97,313.93
Cigarette License	$ 74,624.02	General Revenue Fund	$ 74,459.03
		Refunded	164.99

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From

Cigarette Tax:

Original Rate Collections..$	39,105,818.39
Original Rate Audit Adj.	(0.90)
New Rate Collections	136,000,087.06
Transfer	6.00

Where It Went

Belle Maxine Hilliard Breast and Cervical Cancer Fund.....$	596,446.69
Cancer Center Service Revolving Fund.....	4,188,682.25
Cities and Counties	19,398,072.22
Education Reform Rev. Fund ..	2,806,010.46
General Revenue Fund	22,705,640.08
Health Employee and Economy Improvement Fund	29,903,666.90
Mental Health and Substance Abuse Fund	3,592,235.62
Oklahoma Building Bonds Sinking Fund.....	38,933,897.18
Oklahoma Health Care Authority.....	35,759,688.66
OSU Osteopathic Medicine Revolving Fund.....	4,188,682.25
Teachers Retirement System Fund	1,355,560.60
Tobacco Prevention and Cessation Revolving Fund...	894,669.98
Trauma Care Assistance Revolving Fund.....	10,166,704.51
Refunded	615,953.15

Coin-Operated Device Decals/ Distributor Permits.....$	3,537,531.76	General Revenue Fund ..... $	3,534,761.76
		Refunded	2,770.00

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Controlled Dangerous Substance Tax	$ 140.00	Drug Abuse Education Revolving Fund	$ 140.00
County Lodging Tax	$ 635,407.78	#1695B to Counties	$ 628,045.87
Interest Earned	1,217.73	Oklahoma Tax Comm. Fund	6,343.86
		Interest to Counties	1,217.73
		Refunded	1,018.05
Diesel Fuel Excise Tax	$ 125,489,117.74	Counties for Roads	$ 27,787,577.93
Cancelled Vouchers	121,837.67	County Bridge & Road Fund	3,536,988.21
Transfer	3,000,000.00	County Bridge and Road Fund (Resolution)	241,211.41
		General Revenue Fund	1,280,316.05
		Participating Tribes	4,387,338.27
		State Transportation Fund	60,262,974.23
		Refunded	2,451,584.36
		Transfer	28,662,964.95
Documentary Stamp Tax	$ 17,238,183.74	General Revenue Fund	$ 17,217,890.74
Cancelled Vouchers	297.75	Refunded	20,590.75
Driving Record Fee	$ 1,005,476.00	General Revenue Fund	$ 1,005,476.00
Energy Resources Assessment	$ 14,218,241.76	Energy Resources Revolving Fund	$ 14,194,241.76
		Oklahoma Tax Comm. Fund	24,000.00
Estate Tax	$ 71,195,259.31	General Revenue Fund	$ 66,649,822.47
Cancelled Vouchers	267,385.89	Refunded	4,812,822.73

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Farm Implement Tax Stamps $	6,315.45	General Revenue Fund ..... $	6,315.45
Fireworks License .....$	44,986.03	General Revenue Fund ..... $	43,986.03
		Refunded	1,000.00
Franchise Tax.....$	46,131,517.38	General Revenue Fund ..... $	43,276,618.91
Cancelled Vouchers.....	289,908.62	Refunded	3,144,807.09
Freight Car Tax .....$	780,711.72	Railroad Maint. Rev. Fund .... $	782,248.22
		Reserve*	(1,536.50)
Gasoline Tax .....$	282,451,545.32	Circuit Engineering District Revolving Fund..... $	250,457.76
Cancelled Vouchers.....	808,980.59	Cities and Towns.....	5,217,870.07
Transfer	14,000,000.00	Counties for Roads	82,992,864.81
		County Bridge & Road Fund...	7,305,018.06
		County Bridge and Road Fund (Resolution).....	590,456.18
		General Revenue Fund	5,785,093.84
		Oklahoma Aero. Rev. Fund.....	91,151.55
		Participating Tribes	13,258,628.21
		Public Transit Revolving Fund	850,000.00
		State Transportation Fund	136,609,587.61
		Tourism & Passenger Rail Revolving Fund.....	850,000.00
		Turnpike Authority Trust Fund	40,835,054.19
		Refunded	2,624,343.63
Group Self-Insurance Premium Tax..... $	9,653.90	Reserve* ..... $	36,403.58
Balance, July 1, 2006	26,749.68		

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Horsetrack Gaming	$ 9,951,031.85	Education Reform Rev. Fund	$ 8,756,908.02
		Okla. Higher Learning Access Trust	1,194,123.83
Income Tax - Corporate	$ 628,192,938.97	Ad Valorem Reim. Fund	$ 5,577,767.37
		Educ. Reform Revolving Fund	92,033,161.23
		General Revenue Fund	435,065,853.19
		Teachers Retirement Fund	25,099,953.07
		Refunded Net of Cancelled Vouchers	70,416,204.11
Income Tax - Individual	$3,413,561,488.31	Ad Valorem Reim. Fund	$ 27,773,209.07
Transfer	3,457.39	Education Reform Rev. Fund	231,628,563.61
		General Revenue Fund	2,337,689,692.99
		Okla. Tourism & Rail Passenger Rev. Fund	2,000,000.00
		Public Transit Rev. Fund	3,000,000.00
		Quality Jobs Program Incentive Leverage Funds	7,231,076.33
		Rebuild Okla. Access & Driver Safety Fund	50,000,000.00
		Teachers Retirement Fund	124,979,440.80
		Refunded Net of Cancelled Vouchers	556,715,074.92
		Transfer to 1695A Qualified Aircraft Mfr. Ad Val. Rebate	250,000.00
		Transfer to 1695C	1,920,249.95
		Transfer to 1695Q	52,689,363.01
		Transfer to 1695W	17,688,275.02
Income Tax Check-Offs	$ 163,690.00	Blind & Deaf Schools Fund	$ 12,213.00
		Bombing Memorial Fund	6,697.00

(continued on page 27)

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Income Tax Check-Offs - continued...		Breast Cancer Fund	24,470.00
		Capital Improvement Program	5.00
		County Fair Enhancement Fund	1,303.00
		Court Appointed Special Advocates	15,345.00
		Indigent Health Care	23,397.00
		Jr. Livestock Auction Scholarship Fund	2,227.00
		Oklahoma Common Schools	6,756.00
		Okla. Pet Overpopulation Fund	17,792.00
		Okla. Road & Highway Maintenance Fund	5,189.00
		Okla. Silver-Haired Legislature Program	2,260.00
		Retirement of Capitol Dome Debt	1,372.00
		Support Okla. Medicaid Program	8,656.00
		Support Okla. Natl. Guard	15,088.00
		Tulsa Reconciliation Educ. & Scholarship Fund	1,264.00
		Wildlife Diversity Fund	19,656.00
Individual Self-Insurance Premium Tax	$ 404,756.89	Individual Self-Insured Guaranty Fund	$ 403,982.82
		Refunded	774.07
Marginal Well Fee	$ 307,876.23	Commission on Marginal Producing Oil and Gas Wells	$ 292,166.54
Balance, July 1, 2006	10,449.23	Oklahoma Tax Comm. Fund	9,036.07
		Reserve*	17,122.85

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From

Mixed Beverage Gross

Receipts Tax.....$	26,226,922.10
Cancelled Vouchers.....	1,632.37

Motor Vehicle Collections:

Motor Lic. Agent Remits ...$	586,395,210.62
Motor Vehicle Rental Tax....	8,640,199.56
Drivers Lic. Reinstatement Fee	3,000,000.00
Overweight Truck Permits ..	11,587,318.50
Cancelled Vouchers.....	28,582.03
Transfer	8,140.43

Where It Went

General Revenue Fund ..... $	26,094,750.87
Refunded	133,803.60
Cities and Towns..... $	18,556,142.44
Counties for Roads	43,593,901.02
County Government.....	4,982,025.70
County Road Fund.....	15,568,242.02
County Road Improvement Revolving Fund.....	21,799,303.29
DPS Imaging System Revolving Fund.....	5,061,104.25
DPS Patrol Vehicle Fund	850,000.00
General Revenue Fund	259,266,598.88
M.V. Driver Education Fund	900,000.00
Oklahoma Law Enforcement Retirement Fund	8,069,742.35
Oklahoma Tax Comm. Fund ...	1,359,156.47
OTC Reimbursement Fund.....	4,445,652.78
Public Safety Revolving Fund	595,280.00
School Districts	218,067,258.88
State Transportation Fund.....	1,786,153.21
Trauma Care Assistance Revolving Fund.....	3,198,561.50
Wildlife Conservation Fund.....	172,853.54
Refunded	598,356.38
Transfer.....	789,118.43

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Motor Fuel Special Assessment Fee	$ 32,469,787.61	Corporation Comm. Fund	$ 1,000,000.00
Cancelled Vouchers	48,239.26	Dept. of Environmental Quality Revolving Fund	2,385,022.42
		Environmental Trust Fund	0.00
		Higher Ed. Facilities Rev. Fund	0.00
		Petroleum Storage Tank Indemnity Fund	27,427,758.04
		State Transportation Fund	0.00
		Payments to Tribes	1,451,911.12
		Refunded	253,335.29
Multiple Injury Trust Fund	$ 31,370,629.41	Multiple Injury Trust Fund	$ 28,805,387.98
		Pub. Employees Safety Fund	1,247,821.16
		Vocational-Technical Fund	623,910.59
		Workers Compensation Fraud Unit Fund	623,910.59
		Refunded	69,599.09
NASCAR License Plates			
Transfer	$ 26,160.00	General Revenue Fund	$ 3,145.00
		NASCAR Racing Plates	6,016.80
		National Stock Car Association	523.20
		OTC Reimbursement Fund	16,475.00
Occupational Health and Safety Tax	$ 2,275,830.73	Special Occupational Health and Safety Fund	$ 2,261,874.61
Cancelled Vouchers	75.00	Refunded	14,031.12

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Oklahoma Tax Commission Reimbursement ..... $	2,240,083.60	OTC Reimbursement Fund... $	2,297,609.82
Cancelled Vouchers.....	143.05	Refunded	31,179.33
Transfer	88,562.50		
Organ Donor Program..... $	129,768.37	Department of Public Safety $	1,213.00
		Oklahoma Tax Comm. Fund ...	12.85
		Organ Donor Revolving Fund	128,542.52
Pari-Mutuel Tax ..... $	1,840,352.46	General Revenue Fund ..... $	1,814,753.93
		Refunded	25,598.53
Petroleum Excise Tax - Gas.. $	9,398,747.61	Corp. Comm. Plugging Fund $	975,879.74
Cancelled Vouchers.....	956.48	General Revenue Fund	7,636,971.99
		Interstate Oil Compact Fund...	632,373.40
		Refunded	154,478.96
Petroleum Excise Tax - Oil..$	3,956,995.06	Corp. Comm. Plugging Fund $	413,855.54
Cancelled Vouchers.....	6.70	General Revenue Fund	3,248,958.68
		Interstate Oil Compact Fund...	268,931.40
		Refunded	25,256.14

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Pick Six/Seven Wager ..... $	18,861.02	General Revenue Fund ..... $	18,861.02
Printing & Revolving Fund $	1,119,992.57	Oklahoma Tax Comm. Fund $	1,028,554.72
		Refunded	2,869.35
		Transfer.....	88,568.50
Public Service Penalties ..... $	788,122.13	Counties for Ad Valorem Dist. $	8,570.50
Balance, July 1, 2006	18.00	General Revenue Fund	8,570.50
		Refunded	770,999.13
Rural Electric Co-op License $	5,197.63	General Revenue Fund ..... $	29,071.39
Transfer	23,873.76		
Rural Electric Co-op Tax... $	29,186,983.23	General Revenue Fund ..... $	1,459,348.71
		School Districts	27,727,624.03
		Reserve*	10.49
Sales Tax - State ..... $	1,820,605,119.63	Educ. Reform Rev. Fund..... $	188,363,989.26
Cancelled Vouchers.....	1,763,429.66	General Revenue Fund	1,534,662,160.80
Interest Earned.....	3,509,326.56	Teachers Retirement Fund.....	81,036,133.03
		Refunded	21,564,492.02
		Transfer.....	251,100.74
Sales Tax - City ..... $	1,258,570,154.75	#1695B to Cities & Towns ..... $	1,245,919,391.48
Interest Earned.....	2,380,853.14	Oklahoma Tax Comm. Fund ...	12,649,815.77
		Interest to Cities and Towns....	2,380,853.14
		Transfer.....	947.50

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Sales Tax - County	$ 246,274,987.62	#1695B to Counties	$ 243,812,237.72
Interest Earned	465,700.46	Oklahoma Tax Comm. Fund	2,462,749.66
		Interest to Counties	465,700.46
		Transfer	0.24
Sales Tax Permits	$ 680,591.00	General Revenue Fund	$ 674,901.00
Cancelled Vouchers	315.00	Refunded	6,005.00
Sales Tax Vendors List	$ 2,850.00	Oklahoma Tax Comm. Fund	$ 2,700.00
		Refunded	150.00
Service Charge Fee	$ 66,241.20	Oklahoma Tax Comm. Fund	$ 66,241.20
Severance Tax on Gas	$ 695,154,720.04	Counties for Roads	$ 48,946,416.88
Cancelled Vouchers	1,498,543.59	General Revenue Fund	545,521,836.84
		School Districts	48,946,416.88
		Refunded	53,238,593.03
Severance Tax on Oil	$ 292,817,565.18	Common Education Technical Fund	$ 45,006,999.52
Cancelled Vouchers	113,741.48	Community Water Infra-Structure Development Rev. Fund	2,496,500.26
		Conservation Commission Infra-Structure Rev. Fund	2,496,500.26
		Counties for Roads	20,780,931.65
		County Bridge and Road Fund	7,489,500.66
		General Revenue Fund	93,994,025.41
		Higher Educ. Capital Fund	45,006,999.52

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Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Severance Tax on Oil - continued...		Oklahoma Student Aid Revolving Fund	45,006,999.52
		School Districts	20,780,931.65
		Tourism and Recreation Capital Expenditure Rev. Fund	2,496,500.26
		Refunded	7,375,417.95
Special Fuel Decals $	226,285.02	General Revenue Fund $	177,890.02
		State Transportation Fund	48,320.00
		Refunded	75.00
Special Fuel Tax $	19,412.75	Counties for Roads $	4,951.11
Balance, July 1, 2006	(3,266.71)	County Bridge and Road Fund	504.56
		County Bridge and Road Fund (Resolution)	34.15
		General Revenue Fund	196.66
		State Transportation Fund	10,459.56
Special License Plates			
Transfer $	754,818.00	Adoption Creates Family $	1,575.00
		Ag-N-Class Fund	6,672.00
		Animal Friendly Rev. Fund	7,140.00
		Attorney General Rev. Fund	280.00
		Boy Scouts of America	1,500.00
		Breast Cancer Rev. Fund	15,100.00
		Child Abuse Prevention Fund	860.00
		Children's Hosp. Safe Kids Fund	60.00
		Choose Life Assist. Rev. Fund	8,840.00
		Colleges & Universities	178,420.00

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Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From

Special License Plates - continued ...

Where It Went

Color Oklahoma Rev. Fund....	5,860.00
Counties for EMT's	4,140.00
Education Reform Rev. Fund	356.50
Environmental Educ. Rev. Fund	13,176.00
Firemans Museum and Building Memorial Fund	69,900.00
4-H Club.....	740.00
Heartland Scholarship Fund ..	2,500.00
Higher Education Rev. Fund ..	356.50
Historical Society Rev. Fund ..	740.00
Law Enforcement Retirement Fund	5,720.00
Lions Club Service Foundation	370.00
Mental Retardation Rev. Fund	26,763.00
Oklahoma Capital & Centennial Commission Fund.....	1,460.00
Okla. Dept.Career & Technology Education Ag. Rev. Fund ...	900.00
Okla. Pet Overpopulation Fund	3,700.00
Okla. Tax Comm. Reimb. Fund	213,381.00
Patriot License	6,500.00
Teachers Retirement Fund.....	6,060.50
Tourism Department Revolving Fund - Route 66.....	4,220.00
Tourism Department Revolving Fund - State Parks.....	13,225.00
U.S. Olympic Committee.....	5,106.00
Urban Forest & Beauty Rev. Fund	1,540.00
Vocational-Technical Fund.....	356.50
Wildlife Diversity Fund	147,300.00

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tax Security Fund $	740,272.78	Refunded $	172,334.73
Balance, July 1, 2006	5,233,134.52	Reserve*	5,804,297.57
Cancelled Vouchers	3,225.00		
Telephone Surcharge $	931,128.40	Telecommunications for Hearing Impaired Revolving Fund $	930,585.80
		Refunded	542.60
Tobacco Products License $	1,935.00	General Revenue Fund $	1,550.74
Balance, July 1, 2006	(309.26)	Refunded	75.00
Tobacco Products Tax $	26,371,609.15	Belle Maxine Hilliard Breast and Cervical Cancer Fund $	61,811.77
		Cancer Center Service Revolving Fund	434,086.86
		Cities and Counties	2,010,285.79
		Education Reform Rev. Fund	290,796.08
		General Revenue Fund	13,895,434.94
		Health Employee and Economy Improvement Fund	3,099,015.02
		Mental Health and Substance Abuse Fund	372,275.14
		Okla. Health Care Authority	3,705,893.71
		OSU Osteopathic Medicine Revolving Fund	434,086.86
		Teachers Retirement Fund	140,481.20

(continued on page 36)

Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tobacco Products Tax - continued ...		Tobacco Prevention and Cessation Rev. Fund.....	92,717.58
		Trauma Care Assist. Rev. Fund	1,053,608.93
		Refunded	781,115.27
Tourism Gross Receipts Tax $	5,599,893.88	General Revenue Fund ..... $	167,050.18
Cancelled Vouchers.....	4,928.92	Oklahoma Tourism Promotion Revolving Fund.....	5,401,289.72
		Refunded	36,482.90
Transport and Reclaimer Permits .....$	38,203.74	General Revenue Fund ..... $	38,885.84
Balance, July 1, 2006	682.10		
Tribal Cigarette/ Tobacco Payments .....$	31,367,773.20	Belle Maxine Hilliard Breast and Cervical Cancer Fund ..... $	92,827.99
		Cancer Center Service Revolving Fund.....	649,795.62
		General Revenue Fund	9,171,378.67
		Health Employee and Economy Improvement Fund.....	4,640,011.76
		Mental Health and Substance Abuse Fund.....	555,582.19
		Okla. Health Care Authority ...	5,550,279.77
		OSU Osteopathic Medicine Revolving Fund.....	649,795.62

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Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tribal Cigarette/Tobacco Payments - - continued ...		Tobacco Prevention and Cessation Rev. Fund.....	138,549.16
		Trauma Care Assist. Rev. Fund	1,578,075.06
		Tribal Trust Account 1695T	8,321,909.48
		Refunded	19,567.88
Unclassified Receipts .....$	262,461.04	General Revenue Fund ..... $	135,530.28
Balance, July 1, 2006	249,873.79	Refunded	9,334.54
Cancelled Vouchers.....	630.00	Reserve*	344,226.25
		Transfer.....	23,873.76
Use Tax - State .....$	169,913,819.65	Educ. Reform Rev. Fund..... $	16,676,465.28
Interest Earned	354,070.89	General Revenue Fund	135,934,052.45
Cancelled Vouchers.....	333,295.41	Teachers Retirement Fund.....	7,174,387.53
		Refunded	10,816,280.69
Use Tax - City .....$	90,168,991.59	#1695U to Cities ..... $	89,262,271.74
Interest Earned	184,473.95	Oklahoma Tax Comm. Fund ..	906,719.85
		Interest to Cities	184,473.95
Use Tax - County .....$	19,004,364.18	#1695U to Counties ..... $	18,814,320.72
Interest Earned	38,905.80	Oklahoma Tax Comm. Fund ..	190,043.46
		Interest to Counties.....	38,905.80
Vehicle Revenue Tax Stamps.....$	46,010.20	General Revenue Fund ..... $	46,010.20
Warrant Intercept Account..$	25,615,703.04	Transfer to 1695S ..... $	25,612,245.65
		Transfer.....	3,457.39

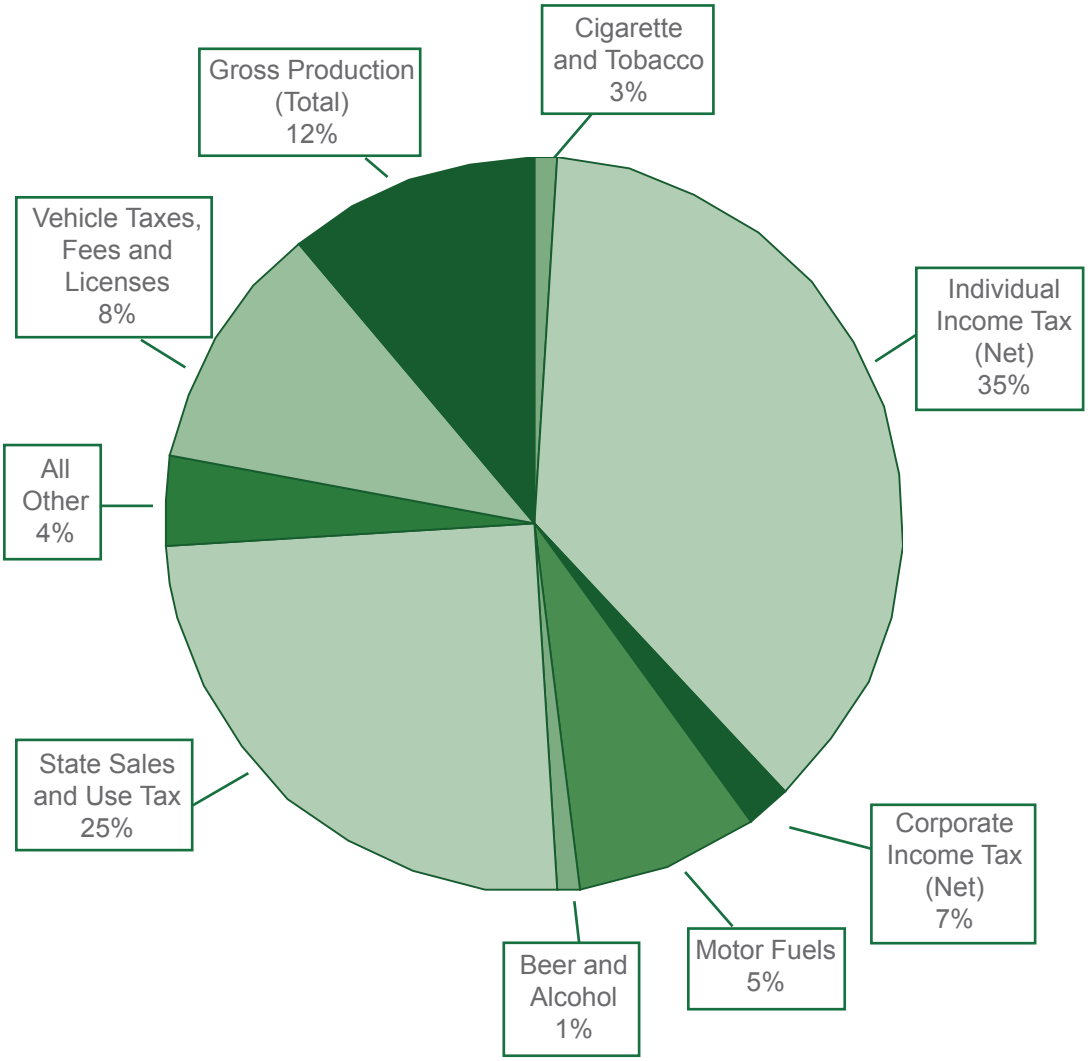
Fiscal Year 2006-2007 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Warrant Release Filing Fee $	78,317.17	Counties for County Clerks.. $	70,473.00
Balance, July 1, 2006	85,456.89	Reserve*	93,301.06
Waste Tire Recycling Fee ...$	5,593,634.03	Dept. of Environmental Quality Revolving Fund ... $	195,667.61
Cancelled Vouchers.....	192.31	Oklahoma Tax Comm. Fund ..	251,572.63
		Waste Tire Recycling Indemnity Fund	5,143,262.96
		Refunded	3,323.14
Workers Compensation Insurance Premium Tax $	7,632,075.40	General Revenue Fund ..... $	7,631,720.93
Cancelled Vouchers.....	644.16	Refunded	998.63

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

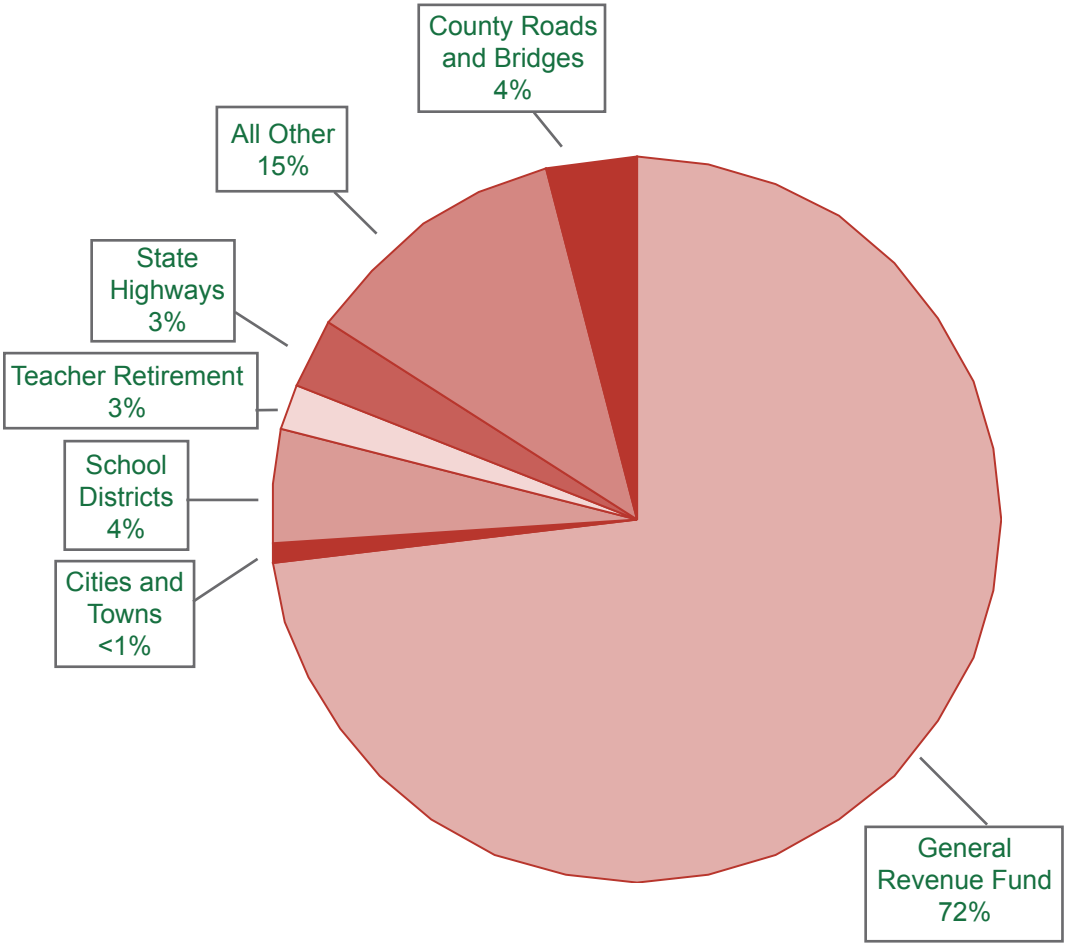
The Oklahoma Tax Dollar
Fiscal Year 2006-2007

How Funds Were Paid In...



The Oklahoma Tax Dollar
Fiscal Year 2006-2007

How Funds Were Allocated...



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

Collections from Major Tax Sources From Fiscal Year 1974 to 2007

Fiscal Year	Alcoholic Beverage Tax	Beverage Tax and License	Cigarette Tax and License
1973-74	$ 17,781,604.60	$ 12,696,822.31	$ 43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67
2003-04	25,300,218.24	24,811,245.00	47,400,129.71
2004-05	26,596,570.02	24,639,440.65	89,162,719.24
2005-06	27,609,293.01	25,093,114.22	171,367,929.40
2006-07	29,244,617.04	26,004,202.19	175,180,528.57

Collections from Major Tax Sources From Fiscal Year 1974 to 2007

Fiscal Year	Corporate Franchise Tax	Estate Tax	Gasoline Excise Tax
1973-74	$ 7,296,797.37	$ 20,071,339.06	$ 99,687,468.37
1974-75	8,623,168.70	22,886,662.38	99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40
2003-04	42,689,670.78	113,134,722.11	302,800,579.83
2004-05	42,094,064.80	83,242,896.32	302,625,479.28
2005-06	44,019,735.24	82,049,032.56	313,105,945.98
2006-07	46,131,517.38	71,195,259.31	282,451,545.32

Collections from Major Tax Sources From Fiscal Year 1974 to 2007

Fiscal Year	Gross Production (Severance)	Income Tax
1973-74	$ 96,760,350.42	$ 187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65
2003-04	691,778,683.23	3,063,040,440.43
2004-05	863,919,366.55	3,327,902,994.54
2005-06	1,153,000,310.87	3,785,151,544.62
2006-07	987,972,285.22	4,041,754,427.28

Collections from Major Tax Sources From Fiscal Year 1974 to 2007

Fiscal Year	State Sales Tax	Tobacco Tax and License
1973-74	$ 134,285,860.19	$ 3,274,496.01
1974-75	149,815,232.24	3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09
2003-04	1,515,360,556.51	12,424,875.82
2004-05	1,574,890,574.21	18,708,447.75
2005-06	1,721,568,174.17	27,096,112.12
2006-07	1,820,605,119.63	26,373,544.15

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

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