



ANNUAL
REPORT
OF THE

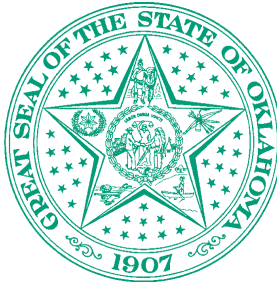
OKLAHOMA TAX COMMISSION

Fiscal Year Ended

June 30, 2015

THE STATE SEAL

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



ANNUAL REPORT OF THE OKLAHOMA TAX COMMISSION



FISCAL YEAR
ENDED JUNE 30, 2015



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

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



OKLAHOMA TAX COMMISSION STATE OF OKLAHOMA

STEVE BURRAGE, Chairman
DAWN CASH, Vice-Chairman
THOMAS E. KEMP, Secretary-Member

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

To the Honorable Mary Fallin, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2015.

Total collections from **all** sources administered by the Commission during Fiscal Year 2015 totaled \$11,984,614,129.72. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to \$9,778,654,182.44.

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

Respectfully submitted,

A handwritten signature in blue ink, reading "Steve Burrage", written over a horizontal line.

Steve Burrage, Chairman

A handwritten signature in blue ink, reading "Dawn Elizabeth Cash", written over a horizontal line.

Dawn Cash, Vice-Chairman

A handwritten signature in blue ink, reading "T E Kemp", written over a horizontal line.

Thomas E. Kemp, Jr., Secretary-Member



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BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

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

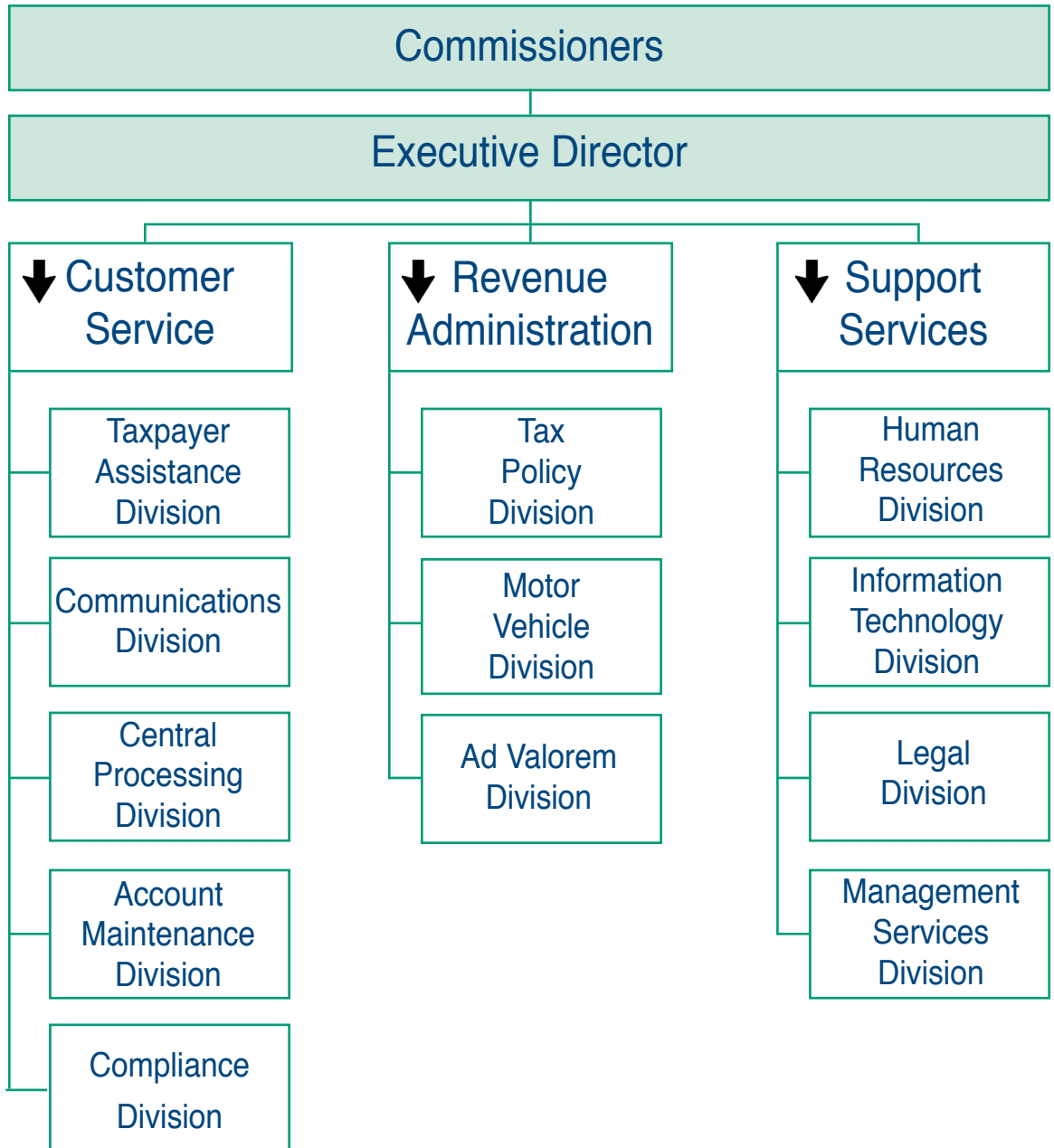
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

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

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



OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





REVIEW OF 2014-2015 TAXES AND COLLECTIONS

Income Tax Gross Collections

\$ 4,403,728,604.96

Refunded

\$ 762,300,246.00

Net Income Tax Revenue

\$ 3,641,428,358.96

• Individual Income Tax Net

\$ 3,253,827,114.58

• **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$246.50 plus 5.25% of income over \$8,700 for tax year 2014 and 2015.

• **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$395.00 plus 5.25% of income over \$15,000 for tax year 2014 and 2015.

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

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

Personal exemption: \$1,000 each.

	<u>Tax Year</u>	
Standard deduction:	<u>2014</u>	<u>2015</u>
Single	\$6,200	\$6,300
Married	12,400	12,600
Head of Household	9,100	9,250

• Corporation Income Tax Net

\$ 387,601,244.38

Flat Rate: 6% of Oklahoma Taxable Income.



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Gross Production Taxes	\$ 697,846,701.04
-------------------------------	--------------------------

- | | |
|------------------------|--------------------------|
| • Severance Tax | \$ 683,517,351.27 |
|------------------------|--------------------------|

For FY 2015, the base gross production tax rate for both oil and natural gas was 7%. Qualified horizontally drilled wells were taxed at 1%, and qualified deep wells were taxed at 4%.

- | | |
|-------------------------------|-------------------------|
| • Petroleum Excise Tax | \$ 14,329,349.77 |
|-------------------------------|-------------------------|

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

Sales and Use Taxes	\$ 2,688,594,291.59
----------------------------	----------------------------

- | | |
|--------------------------|----------------------------|
| • State Sales Tax | \$ 2,429,396,978.62 |
|--------------------------|----------------------------|

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

- | | |
|------------------------|--------------------------|
| • State Use Tax | \$ 259,197,312.97 |
|------------------------|--------------------------|

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 **\$1,659,516,783.01** and county sales taxes totaling **\$376,028,268.12**. City use tax collections amounted to **\$133,376,024.34** and county use tax totaled **\$34,899,221.96**. County lodging taxes amounted to **\$2,139,649.85**.

Vehicle Taxes and Licenses	\$ 770,233,666.46
-----------------------------------	--------------------------

- | | |
|---|------------------------|
| • Aircraft Excise Tax | \$ 3,492,085.02 |
| • Aircraft License Fees | 445,476.89 |
| • Drivers License Reinstatement Fees | 3,000,000.00 |
| • Motor License Agent Remittances | 737,593,912.65 |
| • Motor Vehicle Rental Tax | 11,062,916.41 |
| • Overweight Truck Permit | 14,592,000.00 |
| • Vehicle Inventory Stamps | 47,275.49 |



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Motor Fuel Taxes	\$ 461,216,982.40
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• Gasoline Tax	\$ 307,941,182.18
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Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

• Compressed Natural Gas Tax	\$ 726,004.94
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Rate: 5 cents per gasoline gallon equivalent (gge) on compressed natural gas used or consumed as motor fuel in this state.

• Liquefied Natural Gas Tax	\$ 12,144.27
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Rate: 5 cents per diesel gallon equivalent (dge) on liquefied natural gas used or consumed as motor fuel in this state beginning January 1, 2014 per S.B. 519.

• Special Fuel Tax	\$ 47,623.40
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• Diesel Tax	\$ 119,080,990.10
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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	\$ 137,902.00
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Rate: \$50 per year in lieu of special fuel tax on liquefied petroleum gas (LPG) or natural gas used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 per year for those not exceeding 1 ton capacity using methanol or "M-85"; and \$150 for those exceeding 1 ton capacity using liquefied petroleum gas (LPG), methanol or "M-85".

• Motor Fuel Special Assessment Fee	\$ 33,271,135.51
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Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks, with excess amounts being used for highway and road construction.



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses	\$	313,979,074.60
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• Cigarette Tax	\$	178,419,770.42
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Cigarettes: \$1.03 per pack of 20.

• Cigarette License	\$	64,129.90
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Retail: \$ 30 for a 3 year permit.

Wholesale: \$ 250 for a 1 year permit.

Distributing Agent: \$ 100 for a 1 year permit.

• Tobacco Products Tax	\$	49,094,644.03
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Little Cigars (cigarette size): 72 cents per pack of 20 (\$0.036 each).

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

Smoking Tobacco: 80% of factory list price.

Chewing Tobacco: 60% of factory list price.

• Tobacco License	\$	58,612.72
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Retail: \$ 30 for a 3 year permit.

Wholesale: \$ 250 for a 1 year permit.

Distributing Agent: \$ 100 for a 1 year permit.

• Tribal Cigarette/Tobacco Payments	\$	20,182,262.23
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Non-compacting tribally owned/licensed stores: 100% 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 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses • Continued

- **Tribal Cigarette/Tobacco Payments (continued)**

Unity Rate Compact Stamps (began September 1, 2012, in effect thru Aug. 31, 2014)

(20's) Roll: \$0.66500 per stamp

(25's) Sheet: \$0.83175 per stamp

New Unity Rate Compact Stamps (began July 1, 2013 and currently in effect)

(20's) Roll: \$1.03 per stamp

(25's) Sheet: \$1.2875 per stamp

- **State/Tribal Compact Stamps** **\$ 66,159,655.30**

Unity Rate Compact Stamps (began September 1, 2012, in effect thru Aug. 31, 2014)

(20's) Roll: \$0.66500 per stamp

(25's) Sheet: \$0.83175 per stamp

New Unity Rate Compact Stamps (began July 1, 2013 and currently in effect)

(20's) Roll: \$1.03 per stamp

(25's) Sheet: \$1.2875 per stamp



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Beverage Taxes and Licenses

\$ 113,929,399.19

• Alcoholic Beverage Tax

\$ 39,653,188.07

Distilled spirits: \$ 1.47 per liter.
Wine: \$ 0.19 per liter.
Sparkling wines: \$ 0.55 per liter.
Strong beer: \$12.50 per barrel.

• Beverage Tax

\$ 22,974,491.11

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

• Beverage License (3.2% Beer)

\$ 992,451.78

Retailer Manufacturer (Brew Pub): \$650

Manufacturer: \$500

Wholesale: \$250

Retail (3 year permit):

On-premise draught: \$500

On-premise cans and bottles only: \$350

Off-premise cans and bottles only: \$230

• Mixed Beverage Gross Receipts Tax

\$ 50,309,268.23

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 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Estate Tax	\$	134,794.38
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Effective for deaths on or after January 1, 2010, the Oklahoma Estate Tax is repealed.

Business Activity Tax, Franchise Tax, Registered Agent Fees	\$	58,728,169.37
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• Business Activity Tax	\$	755,106.19
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Corporations, associations, joint-stock companies and business trusts doing business in Oklahoma were required to pay BAT in an amount equal to their franchise tax paid for tax year 2010 or \$25 whichever was greater. All others doing business in Oklahoma were required to pay \$25. **BAT expired at the end of 2012.** Taxes on business activity during 2012 were due on July 1, 2013, and delinquent if not paid before September 15, 2013.

• Franchise Tax	\$	55,707,796.99
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Oklahoma levies an annual franchise tax on all corporations that do business in the State. Corporations are taxed \$1.25 for each \$1,000 of capital invested or used in Oklahoma.

• Registered Agent Fees	\$	2,265,266.19
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Foreign corporations are additionally assessed \$100 per year, payable to the Oklahoma Tax Commission, for the Secretary of State acting as their registered agent.

Electric Cooperative Tax and License	\$	44,231,925.21
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• Tax: 2% of gross receipts from the sale of electric service.	\$	44,227,875.50
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• License: \$1.00 for each 100 customers or fraction thereof.	\$	4,049.71
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Realty Transfer Tax	\$	18,069,799.79
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• **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses

and Special Accounts.....\$ 207,960,773.45

• Admission Fees	\$ 0.00
• Bingo Tax	78,192.30
• Charity Games Tax	35,053.22
• Coin-Operated Device Decals & Distributor Permits	3,723,237.00
• Computer Enhancement Fund.....	42,966,060.01
• Controlled Dangerous Substance Tax Stamps	290.00
• County Clerk Fees	263,196.47
• Driving Record Fee.....	1,404,689.00
• Energy Resources Assessment.....	19,602,284.79
• Farm Implement Tax Stamps.....	11,349.72
• Fireworks Licenses	(500.00)
• Freight Car Tax	826,792.79
• Group Self-Insurance Premium Tax.....	0.00
• Horse Track Gaming.....	20,615,259.88
• Income Tax Check-Offs	121,494.58
• Individual Self-Insurance Premium Tax	0.00
• Intercept Account	0.00
• Multiple Injury Trust Fund	63,509,971.19
• Occupational Health and Safety Tax.....	2,260,739.48
• Organ Donor Program	140,298.58
• OTC Reimbursements	5,766,056.90
• Pari-Mutuel Tax	1,133,327.94



REVIEW OF 2014-2015 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Pick Six/Seven Wager Tax.....	\$ 21,215.84
• Prepaid Wireless Fee	3,866,932.63
• Printing and Revolving Fund.....	2,596,913.35
• Public Service Penalties	103,216.00
• Sales Tax Permits	545,597.62
• Sales Tax Vendors List	1,050.00
• Self Insurance Guaranty Fund.....	1,091,079.81
• Service Charge Fee	34,006.10
• Sustaining Oklahoma Resources Fee	953,707.24
• Tax Security Fund	185,098.26
• Telephone Surcharge.....	569,632.92
• Tire Recycling Fee	13,593,343.02
• Tourism Gross Receipts Tax	83.08
• Transport and Reclaimer License Fees	20,686.42
• Unapplied Payments.....	699,881.09
• Unclassified Receipts	144,607.25
• Wire Transmitter Fee	11,322,558.81
• Workers Compensation Insurance Premium Tax	9,753,370.16

Grand Total Collections*\$9,778,654,182.44

* 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 2014-2015	Fiscal Year 2013-2014
Admission Fees	\$ 0.00	\$ 0.00
Aircraft Excise Tax	3,492,085.02	3,748,714.84
Aircraft License Fees	445,476.89	198,090.52
Alcoholic Beverage Tax	39,653,188.07	39,088,073.03
Beverage License	992,451.78	1,340,267.00
Beverage Tax	22,974,491.11	23,844,492.04
Bingo Tax	78,192.30	103,072.56
Business Activity Tax	755,106.19	29,505,325.90
Charity Games Tax	35,053.22	35,904.84
Cigarette License	64,129.90	91,810.10
Cigarette Tax	178,419,770.42	174,884,654.05
Coin-Operated Device Decals/Distributor Permits ..	3,723,237.00	3,524,269.00
Compressed Natural Gas	726,004.94	534,785.37
Computer Enhancement Fund	42,966,060.01	29,503,267.93
Controlled Dangerous Substance Tax Stamps	290.00	140.00
County Clerk Fees	263,196.47	96,082.27
Diesel Fuel Tax	119,080,990.10	123,620,611.82
Documentary Stamp Tax	18,069,799.79	16,298,610.42
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	1,404,689.00	1,199,123.40
Electric Co-op Tax	44,227,875.50	41,414,852.83
Energy Resources Assessment	19,602,284.79	22,304,788.72
Estate Tax	134,794.38	1,221,724.94
Farm Implement Tax Stamps	11,349.72	11,793.11



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

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Fireworks License.....	\$ (500.00)	\$ 0.00
Franchise Tax	55,707,796.99	5,867,924.27
Freight Car Tax	826,792.79	837,887.56
Gasoline Tax.....	307,941,182.18	301,612,900.45
Group Self-Insurance Premium Tax	0.00	967.19
Horse Track Gaming.....	20,615,259.88	20,674,674.16
Income Tax - Individual.....	3,806,289,341.01	3,600,532,707.87
Income Tax - Corporate	597,439,263.95	533,420,280.31
Income Tax - Check-Offs	121,494.58	169,171.22
Individual Self-Insurance Premium Tax	0.00	3,321.94
Liquefied Natural Gas.....	12,144.27	1,361.53
Mixed Beverage Gross Receipts Tax	50,309,268.23	46,903,610.48
Motor Fuel Special Assessment Fee	33,271,135.51	33,156,850.17
Motor License Agent Remittances.....	737,593,912.65	757,864,529.23
Motor Vehicle Rental Tax.....	11,062,916.41	10,989,523.96
Occupational Health & Safety Tax	2,260,739.48	2,612,658.28
Oklahoma Tax Commission Reimbursements.....	5,766,056.90	4,460,424.79
Organ Donor Program	140,298.58	154,260.51
Overweight Truck Permits	14,592,000.00	14,592,000.00
Pari-Mutuel Tax.....	1,133,327.94	1,106,325.74
Petroleum Excise Tax	14,329,349.77	16,399,772.19
Pick Six/Seven Wager	21,215.84	7,062.62
Prepaid Wireless Fee	3,866,932.63	3,413,569.61
Registered Agents Fees	2,265,266.19	104,030.00



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

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Rural Electric Co-op License	\$ 4,049.71	\$ 3,566.52
Sales Tax	2,429,396,978.62	2,368,921,430.67
Sales Tax Permits	545,597.62	641,719.90
Sales Tax Vendors List	1,050.00	1,050.00
Self Insurance Guaranty Fund	1,091,079.81	N.A.
Service Charge Fee	34,006.10	29,507.99
Severance Tax	683,517,351.27	843,708,333.99
Special Fuel Decals	137,902.00	86,861.16
Special Fuel Tax	47,623.40	18,047.17
State/Tribal Compact Stamps	66,159,655.30	51,871,005.38
Sustaining Oklahoma Resources Fee	953,707.24	823,760.76
Telephone Surcharge	569,632.92	641,376.27
Tire Recycling Fee	13,593,343.02	13,037,358.05
Tobacco Products License	58,612.72	84,985.92
Tobacco Products Tax	49,094,644.03	44,196,398.03
Tourism Gross Receipts Tax	83.08	666.89
Transport & Reclaimer Permits	20,686.42	102,623.16
Tribal Cigarette/Tobacco Payments	20,182,262.23	21,855,667.90
Use Tax	259,197,312.97	252,924,018.14
Vehicle Revenue Tax Stamps	47,275.49	46,973.62
Wire Transmitter Fee	11,322,558.81	10,502,470.17
Workers Comp. Insurance Premium Tax	9,753,370.16	10,256,315.79
Total Tax, License, Fee and Permit Collections	\$ 9,711,414,495.30	\$ 9,490,210,406.25



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

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Miscellaneous Accounts		
Intercept Account.....	\$ 0.00	\$ 1,658,761.85
Multiple Injury Trust Fund	63,509,971.19	55,473,989.07
Printing & Revolving Fund	2,596,913.35	1,264,745.05
Public Service Penalties	103,216.00	22,106.00
Tax Security Fund	185,098.26	320,878.26
Unapplied Payments	699,881.09	578,450.14
Unclassified Receipts	144,607.25	654,453.65
Total Miscellaneous Collections	\$ 67,239,687.14	\$ 59,973,384.02
Grand Total Collections*		
\$ 9,778,654,182.44		\$ 9,550,183,790.27

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

N.A. = Not Applicable



APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Ad Valorem Reimbursement Fund	\$ 35,422,238.09	\$ 32,495,550.51
Adoption Creates Families	1,300.00	1,250.00
Ag-N-Class Fund	5,520.00	5,712.00
Animal Friendly Revolving Fund	7,000.00	6,680.00
Attorney General Revolving Fund	200.00	260.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	799,101.68	818,952.09
Boy Scouts of America	860.00	920.00
Breast Cancer Fund	14,132.00	24,153.00
Buffalo Soldier License Plates	1,820.00	2,060.00
Cancer Center Service Revolving Fund	5,610,228.24	5,748,623.75
Capital Improvement Program	0.00	0.00
Certified 911 Entities	3,789,549.10	3,344,640.96
Child Abuse Prevention Fund	1,480.00	1,480.00
Choose Life Assistance Revolving Fund	5,880.00	5,980.00
Circuit Engineering District Revolving Fund	3,606,553.48	4,257,973.22
Cities and Counties	23,802,414.12	22,999,608.37
Cities and Towns	40,568,542.55	40,249,273.97
Colleges and Universities	186,800.00	171,140.00
Color Oklahoma Revolving Fund	5,740.00	5,740.00
Common Education Technical Fund	47,372,290.25	47,372,295.38
Community-Based Substance Abuse Rev. Fund	390,600.00	782,000.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,627,709.75	2,627,704.62
Compressed Natural Gas Conversion Safety Fund	436,289.00	N.A.
Computer Enhancement Fund	42,966,060.01	29,503,267.93
Conservation Commission Infra-Structure Revolving Fund	2,627,709.75	2,627,704.62
Corporation Commission Fund	1,000,000.00	1,000,000.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Corporation Commission Plugging Fund.....	\$ 1,508,487.47	\$ 1,723,049.14
Corporation Commission Storage Tank Regulation Revolving Fund.....	0.00	0.00
Counties for Ad Valorem Distribution.....	51,987.50	10,673.50
Counties for Bridge & Road Improvement Fund.....	23,430,017.08	28,025,910.64
Counties for County Clerks.....	224,068.00	95,979.00
Counties for County Government.....	5,993,064.45	5,993,064.45
Counties for Roads.....	254,470,157.23	252,415,798.31
County Improvement Road and Bridge Rev. Fund..	138,133,545.79	129,693,227.84
County Road Fund	18,701,249.31	18,701,249.31
County Road Improvement Revolving Fund.....	26,138,425.71	26,138,425.71
Court Appointed Special Advocates	13,996.00	12,736.00
Crossing Christian School	2,000.00	N.A.
Deer Creek Foundation	3,780.00	3,580.00
Dept. of Commerce Revolving Fund	240.00	320.00
Dept. of Environmental Quality Revolving Fund.....	6,245,066.17	6,055,537.65
Dept. of Public Safety Revolving Fund	10,512,910.59	6,038,712.47
DPS Patrol Vehicle Fund	850,000.00	850,000.00
DPS Imaging System Revolving Fund	5,511,928.75	5,473,665.50
Drug Abuse Education Revolving Fund.....	290.00	140.00
Drug Money Laundering & Wire Transm. Rev. Fund	11,322,558.81	10,502,470.17
Eastern Red Cedar Revolving Fund.....	4,182.00	3,647.00
Education Reform Revolving Fund.....	621,770,791.78	594,522,963.27
EMT Death Benefit Revolving Fund	3,380.00	3,440.00
Energy Resources Revolving Fund.....	19,914,284.79	22,280,788.72
Environmental Education Revolving Fund.....	8,712.00	9,528.00
Firemans Museum & Building Memorial Fund.....	68,900.00	62,360.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
4-H Club	\$ 260.00	\$ 420.00
Folds of Honor Scholarship Program	1,178.00	5,551.00
General Revenue Fund	5,430,077,533.45	5,353,720,008.93
Global War on Terrorism	1,340.00	1,400.00
Health Employee & Economy Improvement.....	40,053,102.33	41,041,616.11
Heartland Scholarship Fund.....	860.00	880.00
High Priority State Bridge Revolving Fund	6,225,313.10	6,159,069.25
Higher Education Capital Fund.....	47,372,290.25	47,372,295.38
Higher Education Revolving Fund	200.10	193.20
Historical Greenwood Dist. Music Festival Fund	1,953.58	1,731.00
Historical Society Revolving Fund	480.00	480.00
Indigent Health Care Revolving Fund.....	1,120.00	13,540.00
Interstate Oil Compact Fund.....	979,306.48	1,118,568.21
Lions Club Service Foundation.....	220.00	170.00
March of Dimes	260.00	340.00
Mental Health and Substance Abuse Fund	4,810,047.52	4,927,930.55
Mental Retardation Revolving Fund	28,458.00	25,671.00
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Motorcycle Safety & Education Revolving Fund.....	459,759.00	375,171.00
Multiple Injury Trust Fund	60,919,439.65	52,915,605.58
Multiple Sclerosis Society Fund.....	495.00	4,858.00
NASCAR Racing Plates	2,088.40	1,803.20
National Stock Car Association	181.60	156.80
Oil & Gas Division Revolving Fund.....	2,700,000.00	2,700,000.00
Okla. Dept. of Career & Tech. Educ. Ag. Rev. Fund - FFA	560.00	500.00
Oklahoma Aeronautics Revolving Fund	4,007,206.09	4,012,879.99



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Oklahoma Building Bonds Sinking Fund	\$ 39,841,317.22	\$ 39,051,919.98
Oklahoma Emergency Response System Stabilization and Improvement Rev. Fund	1,201,086.83	1,087,047.05
Oklahoma Film Enhancement Rebate Prog. Revolving Fund	8,909,205.15	983,445.29
Oklahoma Health Care Authority	47,897,942.71	49,080,809.31
Oklahoma Historical Society Capital Rev. Fund	1,595,952.13	1,547,248.01
Oklahoma Honor Flights	10,785.00	8,043.22
Oklahoma Law Enforcement Retirement Fund	10,186,562.85	9,924,760.87
Oklahoma Leukemia and Lymphoma Rev. Fund	695.00	6,233.00
Oklahoma Lupus Revolving Fund	2,571.00	2,931.00
Oklahoma Pet Over-Population Fund	5,719.00	16,776.00
Oklahoma Silver-Haired Legislature and Alumni Association Program	0.00	1.00
Oklahoma Sports Eye Safety Program	1,048.00	1,013.00
Oklahoma Student Aid Revolving Fund	47,372,290.25	47,372,295.38
Oklahoma Tax Commission Fund	27,220,390.55 (a)	23,695,911.23 (b)
Oklahoma Tax Commission Reimbursement Fund	9,291,450.83	7,619,951.62
Oklahoma Teachers Retirement Fund	308,530,830.01	293,014,457.03
Oklahoma Tourism & Passenger Rail Rev. Fund	2,850,000.00	2,850,000.00
Oklahoma Tourism Capital Improvement Rev. Fund	14,895,553.25	14,440,981.35
Oklahoma Tourism Revolving Fund	8,245,752.69	7,994,114.68
Oklahoma Viticulture and Enology Center Dev.	350,000.00	350,000.00
Organ Donor Revolving Fund	138,895.59	152,717.90
OSU Osteopathic Medicine Revolving Fund	5,610,228.24	5,748,623.75
Pancreatic Cancer Research Fund	1,980.00	2,020.00
Participating Tribes	20,481,502.64	20,287,774.61



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Patriot License.....	\$ 8,820.00	\$ 8,440.00
Petroleum Storage Tank Indemnity Fund	22,076,698.20	21,793,500.69
Public Employees Safety Fund.....	1,275,000.00	1,275,000.00
Public School Classroom Support Fund.....	17,481.00	15,363.00
Public Transit Revolving Fund	3,850,000.00	3,850,000.00
Quality Events (1695A).....	384,819.00	52,576.49
Quarter Horse Revolving Fund.....	2,120.00	2,300.00
Railroad Maintenance Revolving Fund.....	826,792.79	837,887.56
Rebuild Okla. Access & Driver Safety Fund	411,800,000.00	352,100,000.00
Returned to Counties - Admission Fees	0.00	0.00
Returned to Counties - Aircraft Mfg. Fees	250.00	250.00
School Districts.....	385,242,209.73	381,715,022.21
Self Insurance Guaranty Fund.....	1,081,013.14	N.A.
Special Occupational Health and Safety Fund	2,257,526.14	2,605,125.43
Special Prog. Assis. Rev. Fund Realtors License....	4,000.00	4,240.00
State Highway Construction & Maintenance Fund ..	4,785,497.76	7,246,116.42
State Transportation Fund	214,115,706.14	213,905,376.86
Support of Domestic Violence/Sexual Assault Services	12,034.00	6,514.00
Support of Volunteer Fire Departments	13,306.00	11,212.00
Support Oklahoma National Guard	9,417.00	9,104.00
Support Our Troops Supporters	650.00	425.00
Support Program for Regional Food Banks.....	26,222.00	23,248.00
Sustaining Oklahoma Energy Resources.....	925,096.02	799,047.93
Telecommunications for Hearing Impaired Revolving Fund.....	569,632.92	641,376.27
Tobacco Prevention & Cessation Revolving Fund...	1,198,112.59	1,227,557.04



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2014-2015	Fiscal Year 2013-2014
Tourism and Recreation Capital Expenditure Revolving Fund.....	\$ 2,627,709.75	\$ 2,627,704.62
Tourism Department Rev. Fund - Route 66	3,840.00	4,340.00
Tourism Department Rev. Fund - State Parks	5,566.00	4,899.00
Trauma Care Assistance Revolving Fund	16,050,108.72	16,317,303.07
Tribal Plates.....	1,591,727.28	N.A.
Tribal Trust Account 1695T.....	58,914,813.95	42,723,998.37
Turnpike Authority Trust Fund	44,059,528.59	41,905,662.88
U.S. Olympic Committee	1,863.00	1,909.00
Urban Forest & Beauty Revolving Fund	4,680.00	4,580.00
Vocational-Technical Fund.....	637,700.10	637,693.20
Waste Tire Recycling Indemnity Fund	9,564,791.74	9,200,177.98
Weigh Station Improvement Revolving Fund	6,000,000.00	6,000,000.00
Wildlife Conservation Fund.....	207,200.30	216,155.38
Wildlife Diversity Fund	69,377.00	78,573.00
Workers Compensation Fraud Unit Fund.....	637,500.00	637,500.00
YMCA Youth and Government Program.....	223.00	2,704.00

Total Apportionment.....	\$ 8,700,178,486.80	\$ 8,451,703,034.98
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(a) Includes \$22,076,832.85 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

(b) Includes \$20,012,197.47 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT

WHERE IT CAME FROM

WHERE IT WENT

Admission Fees\$ 0.00

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

Aircraft Excise Tax\$ 3,492,085.02

Oklahoma Aeronautics
Revolving Fund \$ 3,492,085.02

Aircraft License\$ 445,476.89
Cancelled Vouchers 2,500.00

Counties-Aircraft Mfg. Fees \$ 250.00
General Revenue Fund 13,270.83
Oklahoma Aeronautics
Revolving Fund 429,090.57
Refunded 5,365.49

Alcoholic Beverage Tax\$ 39,653,188.07

Cities and Towns..... \$ 12,772,077.46
General Revenue Fund 25,194,154.89
Oklahoma Tax Comm. Fund .. 1,185,038.12
Oklahoma Viticulture &
Enology Center Dev. 350,000.00
Refunded 151,917.60

Beverage License\$ 992,451.78

Community-Based Substance
Abuse Revolving Fund \$ 390,600.00
General Revenue Fund 568,134.58
Refunded 33,717.20

Beverage Tax\$ 22,974,491.11

General Revenue Fund \$ 22,974,491.11

Bingo Tax\$ 78,192.30

General Revenue Fund \$ 78,192.30

Business Activity Tax

\$25 Pays\$ 12,150.00
Regular.....\$ 742,956.19

Ad Valorem Reimb. Fund..... \$ 120.00
Education Reform Rev. Fund 1,000.82
General Revenue Fund 696,345.37
Teachers Retirement Rev. Fund 600.00
Refunded 57,040.00



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Charity Games Tax\$ 35,053.22

Cigarette License.....\$ 64,129.90

Cigarette Tax:

Original Rate Collections..\$ 39,841,317.22

New Rate Collections\$ 138,578,453.20

WHERE IT WENT

General Revenue Fund \$ 35,053.22

Okla. Tax Commission
Reimbursement Fund..... \$ 64,129.90

Belle Maxine Hilliard Breast and
Cervical Cancer Fund..... \$ 609,745.29

Cancer Center Service
Revolving Fund 4,282,074.18

Cities and Counties..... 19,969,155.09

Education Reform Rev. Fund 2,868,574.00

General Revenue Fund 23,073,312.47

Health Employee and Economy
Improvement Fund 30,570,406.77

Mental Health and Substance
Abuse Fund 3,672,329.00

Oklahoma Building Bonds
Sinking Fund 39,841,317.22

Oklahoma Emergency Response
System Stabilization &
Improvement Revolving Fund 300,437.48

Oklahoma Health Care
Authority 36,556,995.90

OSU Osteopathic Medicine
Revolving Fund 4,282,074.18



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Cigarette Tax - continued...

**Coin-Operated Device Decals
and Distributor Permits** \$ 3,723,237.00

Compressed Natural Gas.... \$ 726,004.94

**Computer Enhancement
Fund.....** \$ 42,966,060.01

**Controlled Dangerous
Substance Tax** \$ 290.00

County Clerk Fees \$ 263,196.47
Balance, July 1, 2014 6,298.79

County Lodging Tax \$ 2,139,649.85
Interest Earned

WHERE IT WENT

Teachers Retirement Revolving
Fund 1,385,784.54

Tobacco Prevention and
Cessation Revolving Fund 914,617.79

Trauma Care Assistance
Revolving Fund 10,092,946.51

General Revenue Fund \$ 3,722,287.00
Refunded 950.00

Transfer..... \$ 708,284.47
Refunded 17,720.47

Computer Enhancement
Fund \$ 42,966,060.01

Drug Abuse Education
Revolving Fund \$ 290.00

Counties for County Clerks.. \$ 224,068.00
Reserve* (17,642.00)
Transfer..... 63,069.26

#1695B to Counties \$ 2,118,253.32
Oklahoma Tax Comm. Fund .. 21,396.53
Interest to Counties..... 1,628.20



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Diesel Fuel Tax.....\$ 119,080,990.10
 Cancelled Vouchers 13,671.78

Documentary Stamp Tax.....\$ 18,069,799.79

Driving Record Fee.....\$ 1,404,689.00

Electric Co-op Tax\$ 44,227,875.50

Energy Resources
Assessment \$ 19,602,284.79
 Transfer 336,000.00

Estate Tax.....\$ 134,794.38

Farm Implement Tax Stamps \$ 11,349.72

Fireworks License \$ (500.00)
 Transfer 500.00

Franchise Tax.....\$ 55,707,796.99
 Cancelled Vouchers 1,027.50

WHERE IT WENT

Circuit Engineering Dist.
 Revolving Fund \$ 529,823.37
 Counties for Roads 33,588,594.25
 Counties for Bridge & Road
 Improvement Fund..... 3,708,763.67
 High Priority State Bridge
 Revolving Fund 1,534,280.18
 Participating Tribes 5,248,266.10
 State Transportation Fund 72,018,407.96
 Refunded 2,466,526.35

General Revenue Fund \$ 18,065,205.75
 Refunded 4,594.04

General Revenue Fund \$ 1,404,689.00

General Revenue Fund \$ 2,208,418.74
 School Districts 41,959,954.98
 Reserve* 59,501.78

Energy Resources Revolving
 Fund \$ 19,914,284.79
 Oklahoma Tax Comm. Fund .. 24,000.00

General Revenue Fund \$ 126,278.50
 Refunded 8,515.88

General Revenue Fund \$ 11,349.72

General Revenue Fund \$ 0.00
 Refunded 0.00
 Reserve* 0.00

General Revenue Fund \$ 55,515,638.41
 Refunded 193,186.08



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Freight Car Tax	\$ 826,792.79
Gasoline Tax	\$ 307,941,182.18
Cancelled Vouchers.....	27,935.58
Transfer	720,428.74

Group Self-Insurance	
Premium Tax	\$ 0.00

Horsetrack Gaming	\$ 20,615,259.88
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Income Tax - Corporate	\$ 597,439,263.95
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WHERE IT WENT

Railroad Maint. Rev. Fund ...	\$ 826,792.79
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Circuit Engineering District	
Revolving Fund	\$ 1,206,678.01
Cities and Towns.....	5,412,730.37
Counties for Roads	86,704,722.56
Counties for Bridge & Road	
Improvement Fund.....	6,630,955.46
General Revenue Fund	1,362,665.81
High Priority State Bridge	
Revolving Fund	4,691,032.92
Oklahoma Aero. Rev. Fund....	86,030.50
Participating Tribes	13,748,088.10
Public Transit Revolving Fund	850,000.00
State Transportation Fund	139,910,636.13
Tourism & Passenger Rail	
Revolving Fund	850,000.00
Turnpike Authority Trust Fund	44,059,528.59
Refunded	3,176,478.05

Group Self-Insurance	
Guaranty Fund	\$ 0.00

Education Reform Rev. Fund...	\$ 18,141,428.67
General Revenue Fund	2,473,831.21

Ad Valorem Reim. Fund.....	\$ 3,915,573.68
Compressed NG Conv. Safety	152,701.15
Educ. Reform Revolving Fund	64,606,965.18
General Revenue Fund	303,456,957.71
Teachers Retirement Fund.....	19,577,868.25
Refunded Net of Cancelled	
Vouchers.....	205,729,197.98



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Income Tax - Individual \$3,806,289,341.01
Balance, July 1, 2014 (1,164,297.25)

WHERE IT WENT

Ad Valorem Reim. Fund..... \$ 31,506,544.41
Compressed NG Conv. Safety.. 283,587.85
Education Reform Rev. Fund 257,374,319.47
General Revenue Fund 2,217,778,109.78
Oklahoma Film Enhancement
Rebate Prog. Rev. Fund 8,909,205.15
Okla. Tourism & Passenger
Rail Revolving Fund..... 2,000,000.00
Public Transit Rev. Fund 3,000,000.00
Qualified Aircraft Manufacturer
Ad Valorem Rebate 0.00
Rebuild Okla. Access & Driver
Safety Fund..... 411,800,000.00
Teachers Retirement Fund..... 154,301,150.78
Refunded Net of Cancelled
Vouchers..... 538,453,354.46
Quality Jobs Program
Incentive Leverage Funds 19,544,425.29
Transfer to 1695Q..... 91,348,580.50
Transfer to 1695W 65,926,338.52
Adjustment..... (22,575.01)
Reserve* 2,922,002.56

Income Tax Check-Offs..... \$ 121,494.58

Breast Cancer Fund..... \$ 1,232.00
Capital Improvement Program 0.00
Court Appointed Special Advocates 13,996.00
Dept. of Commerce Rev. Fund 0.00
Eastern Red Cedar Rev. Fund 4,182.00
Folds of Honor Scholarship Prog. 1,178.00
Historic Greenwood District
Music Festival Fund 1,953.58
Indigent Health Care..... 1,120.00



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Income Tax Check-Offs - continued...

Multiple Sclerosis Society Fund	516.00
Okla. Honor Flights	10,785.00
Okla. Leukemia & Lymphoma Revolving Fund	695.00
Okla. Lupus Revolving Fund..	2,571.00
Okla. Pet Overpopulation Fund	1,939.00
Okla. Silver-Haired Legislature & Alumni Assoc. Program ..	0.00
Okla. Sports Eye Safety Program	1,048.00
Public School Classroom Support Fund	17,481.00
Support of Domestic Violence Sexual Assault Services.....	12,034.00
Support of Volunteer Fire Depts	13,306.00
Support Okla. Nat'l. Guard.....	9,417.00
Support Program for Regional Food Banks.....	26,222.00
Wildlife Diversity Fund	1,617.00
YMCA Youth & Gov't. Program	202.00

Individual Self-Insurance

Premium Tax\$ 0.00

Individual Self-Insured
Guaranty Fund \$ 0.00

Intercept Account\$ 0.00

Transfer to 1695S \$ 0.00

Liquefied Natural Gas\$ 12,144.27

Transfer..... \$ 12,144.27

Mixed Beverage Gross

Receipts Tax.....\$ 50,309,268.23

General Revenue Fund \$ 50,249,744.05
Refunded 59,524.18



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Motor Vehicle Collections:

Motor Lic. Agent Remits ...\$	737,593,912.65
Motor Vehicle Rental Tax....	11,062,916.41
Drivers Lic. Reinstatement Fee	3,000,000.00
Overweight Truck Permits ..	14,592,000.00
Cancelled Vouchers	17,105.76

WHERE IT WENT

Cities and Towns.....	\$ 22,383,734.72
Counties for Roads	52,276,851.39
County Government.....	5,993,064.45
County Improvement	
Road & Bridge Rev. Fund ..	138,133,545.79
County Road Fund.....	18,701,249.31
County Road Improvement	
Revolving Fund.....	26,138,425.71
Dept. of Public Safety Rev. Fund	10,511,680.00
DPS Imaging System	
Revolving Fund.....	5,511,928.75
DPS Patrol Vehicle Fund	850,000.00
General Revenue Fund	194,576,268.86
M.V. Driver Education Fund ...	900,000.00
Motorcycle Safety & Education	
Revolving Fund.....	459,759.00
Oklahoma Law Enforcement	
Retirement Fund	10,175,502.85
Oklahoma Tax Comm. Fund ..	963,853.23
OTC Reimbursement Fund....	3,235,811.35
School Districts	261,404,061.32
State Hwy. Construction &	
Maintenance Fund	4,785,497.76
State Transportation Fund	2,141,069.95
Trauma Care Assistance	
Revolving Fund.....	3,633,434.50
Tribal Plate Chickasaw	333,774.38
Tribal Plate Choctaw.....	754,451.11



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Motor Vehicle Collections - continued...

Motor Fuel Special

Assessment Fee\$ 33,271,135.51
Cancelled Vouchers 475.06

Multiple Injury Trust Fund ...\$ 63,509,971.19

NASCAR License Plates

Transfer\$ 8,834.36

WHERE IT WENT

Wildlife Conservation Fund.... 207,200.30
Refunded 1,051,952.34
Transfer..... 1,142,817.75

Corporation Comm. Fund ... \$ 1,000,000.00
Corporation Comm. Storage
Tank Regulation Rev. Fund 0.00
Dept. of Environmental
Quality Revolving Fund..... 2,441,451.99
Payments to Tribes 1,485,148.44
Petroleum Storage Tank
Indemnity Fund 22,076,698.20
State Transportation Fund 0.00
Weigh Station Improvement
Revolving Fund..... 6,000,000.00
Refunded 268,311.94

Multiple Injury Trust Fund..... \$ 60,919,439.65
Pub. Employees Safety Fund ... 1,275,000.00
Vocational-Technical Fund..... 637,500.00
Workers Compensation
Fraud Unit Fund..... 637,500.00
Refunded 40,531.54

General Revenue Fund \$ 1,135.00
NASCAR Racing Plates..... 2,088.40
National Stock Car Association 181.60
OTC Reimbursement Fund.... 5,429.36



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

**Occupational Health and
Safety Tax**.....\$ 2,260,739.48

**Oklahoma Tax Commission
Reimbursement**\$ 5,766,056.90

Organ Donor Program \$ 140,298.58

Pari-Mutuel Tax\$ 1,133,327.94

Petroleum Excise Tax on Gas \$ 4,903,894.90

Petroleum Excise Tax on Oil \$ 9,425,454.87

Pick Six/Seven Wager\$ 21,215.84

Prepaid Wireless Fee\$ 3,866,932.63

WHERE IT WENT

**Special Occupational Health
and Safety Fund**..... \$ 2,257,526.14
Refunded 3,213.34

OTC Reimbursement Fund.. \$ 5,766,056.90

Department of Public Safety \$ 1,230.59
Oklahoma Tax Comm. Fund .. 172.40
Organ Donor Revolving Fund 138,895.59

General Revenue Fund \$ 1,133,327.94

Corp. Comm. Plugging Fund \$ 516,562.87
General Revenue Fund 2,692,482.09
Interstate Oil Compact Fund.. 334,734.53
Oil & Gas Div. Revolving Fund 1,350,000.00
Refunded 10,115.41

Corp. Comm. Plugging Fund \$ 991,924.60
General Revenue Fund 6,437,069.88
Interstate Oil Compact Fund.. 644,571.95
Oil & Gas Div. Revolving Fund 1,350,000.00
Refunded 1,888.44

General Revenue Fund \$ 21,215.84

Certified 911 Entities \$ 3,789,549.10
Oklahoma Tax Comm. Fund 77,337.76
Refunded 45.77



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Printing & Revolving Fund \$ 2,596,913.35

Public Service Penalties\$ 103,216.00
Balance, July 1, 2014 759.00

Registered Agents Fees.....\$ 2,265,266.19

Rural Electric Co-op License \$ 4,049.71

Sales Tax - State \$ 2,429,396,978.62
Cancelled Vouchers..... 300,517.37
Interest Earned..... 1,866,233.24

Sales Tax - City \$ 1,659,516,783.01
Interest Earned..... 1,250,278.70

Sales Tax - County..... \$ 376,028,268.12
Interest Earned..... 283,521.52

WHERE IT WENT

Oklahoma Tax Comm. Fund \$ 2,596,206.58
Refunded 706.77

Counties for Ad Valorem Dist.\$ 51,987.50
General Revenue Fund 51,987.50

General Revenue Fund.....\$ 2,265,266.19

General Revenue Fund \$ 4,049.71

Educ. Reform Rev. Fund..... \$ 252,677,050.47
General Revenue Fund 2,021,591,681.33
Oklahoma Historical Society
Capital Revolving Fund..... 1,449,390.34
Oklahoma Tourism Rev. Fund 7,488,516.80
Okla. Tourism Capital
Improvement Rev. Fund..... 13,527,643.25
Qualified Aircraft Manufacturer
Ad Valorem Rebate 0.00
Teachers Retirement Fund..... 120,782,528.89
Transfer to 1695A - Quality Events 384,819.00
Refunded 13,662,099.15

#1695B to Cities & Towns..\$ 1,642,904,927.74
Oklahoma Tax Comm. Fund .. 16,611,855.27
Interest to Cities and Towns... 1,250,278.70

#1695B to Counties \$ 372,268,230.04
Oklahoma Tax Comm. Fund .. 3,760,038.08
Interest to Counties..... 283,521.52



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Sales Tax Permits \$ 545,597.62

Sales Tax Vendors List.... \$ 1,050.00
Balance, July 1, 2014 (150.00)

Self Insurance Guaranty Fund..... \$ 1,091,079.81

Service Charge Fee \$ 34,006.10

Severance Tax on Gas \$ 226,492,909.66
Cancelled Vouchers..... 109,402.22
Transfer 2,099,512.60

Severance Tax on Oil \$ 457,024,441.61
Cancelled Vouchers 71,990.02

WHERE IT WENT

General Revenue Fund \$ 545,537.62
Refunded 60.00

Oklahoma Tax Comm. Fund \$ 750.00
Refunded 150.00

Self Insurance Guaranty Fund \$ 1,081,013.14
Refunded 10,066.67

Oklahoma Tax Comm. Fund \$ 34,006.10

Counties for Roads \$ 26,482,265.70
General Revenue Fund 80,835,678.65
School Districts 26,482,265.70
Refunded 94,901,614.43

Circuit Engineering Dist.
Revolving Fund \$ 1,869,776.92
Common Education
Technical Fund 47,372,290.25
Community Water Infra-Structure
Development Rev. Fund 2,627,709.75
Conservation Commission
Infra-Structure Rev. Fund.... 2,627,709.75
Counties for Roads 55,395,927.73
Counties for Bridge and Road
Improvement Fund 13,088,373.75
General Revenue Fund 132,524,056.42
Higher Educ. Capital Fund.... 47,372,290.25
Oklahoma Student Aid
Revolving Fund 47,372,290.25
School Districts 55,395,927.73



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Severance Tax on Oil - continued...

Tourism and Recreation Capital	
Expenditure Rev. Fund	2,627,709.75
Refunded	46,386,856.48
Transfer	2,435,512.60

Special Fuel Decals\$ 137,902.00

General Revenue Fund \$ 137,902.00
State Transportation Fund 0.00

Special Fuel Tax.....\$ 47,623.40

Circuit Engineering Dist.
Revolving Fund \$ 275.18
Counties for Bridge & Road
Improvement Fund..... 1,924.20
Counties for Roads 21,795.60
General Revenue Fund 791.75
State Transportation Fund 45,592.10
Reserve* (22,755.43)

Special License Plates

Transfer\$ 1,133,983.39

Adoption Creates Family..... \$ 1,300.00
Ag-N-Class Fund 5,520.00
Animal Friendly Rev. Fund..... 7,000.00
Attorney General Rev. Fund .. 200.00
Boy Scouts of America..... 860.00
Breast Cancer Fund..... 12,900.00
Buffalo Soldier License Plates 1,820.00
Chickasaw License Plate 1,555.25
Child Abuse Prevention Fund 1,480.00
Choctaw License Plate 501,946.54
Choose Life Assist. Rev. Fund 5,880.00
Colleges & Universities..... 186,800.00



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued ...

WHERE IT WENT

Color Oklahoma Rev. Fund....	5,740.00
Crossing Christian School.....	2,000.00
Deer Creek Foundation.....	3,780.00
Dept. of Commerce Rev. Fund	240.00
EMT Death Benefit Rev. Fund	3,380.00
Education Reform Rev. Fund	200.10
Environmental Educ. Rev. Fund	8,712.00
Firemans Museum and Building Memorial Fund	68,900.00
4-H Club.....	260.00
Global War on Terrorism	1,340.00
Heartland Scholarship Fund ..	860.00
Higher Education Rev. Fund..	200.10
Historical Society Rev. Fund..	480.00
Law Enforcement Retirement Fund	11,060.00
Lions Club Service Foundation	220.00
March of Dimes.....	260.00
Mental Retardation Rev. Fund	28,458.00
Okla. Dept. Career & Technology Education Ag. Rev. Fund - FFA	560.00
Okla. Pet Overpopulation Fund	3,780.00
Okla. Tax Comm. Reimb. Fund	161,410.60
Pancreatic Cancer Research Fund	1,980.00
Patriot License	8,820.00
Quarter Horse Revolving Fund	2,120.00
Spec. Prog. Assist. Rev. Fund Realtors License	4,000.00
Support Our Troops Supporters	650.00



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued...

**State/Tribal Compact
Stamps\$ 66,159,655.30**

**Sustaining Energy
Resources Fee\$ 953,707.24**

WHERE IT WENT

Teachers Retirement Fund..... 3,401.70
Tourism Department Revolving
Fund - Route 66..... 3,840.00
Tourism Department Revolving
Fund - State Parks..... 5,566.00
U.S. Olympic Committee..... 1,863.00
Urban Forest & Beauty Rev. Fund 4,680.00
Vocational-Technical Fund..... 200.10
Wildlife Diversity Fund 67,760.00

Belle Maxine Hilliard Breast and
Cervical Cancer Fund \$ 39,937.80
Cancer Center Service
Revolving Fund 279,564.70
General Revenue Fund 14,289,645.31
Health Employee & Econ.
Improvement Fund..... 1,996,294.69
Mental Health & Substance
Abuse Fund..... 239,030.79
Okla. Health Care Authority ... 2,387,923.67
OSU Osteopathic Medicine
Revolving Fund 279,564.70
Tobacco Prevention & Cessation
Revolving Fund 59,608.69
Trauma Care Assist. Rev. Fund 678,942.87
Tribal Trust Acct. 1695T 45,909,142.08

Oklahoma Tax Commission Fund \$ 28,611.22
Sustaining Okla. Energy Resources 925,096.02



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tax Security Fund.....\$ 185,098.26
Balance, July 1, 2014 2,449,130.03
Cancelled Vouchers..... 1,500.00

Telephone Surcharge\$ 569,632.92

Tire Recycling Fee.....\$ 13,593,343.02
Balance, July 1, 2014 (27,882.46)

Tobacco Products License \$ 58,612.72

Tobacco Products Tax\$ 49,094,644.03

WHERE IT WENT

Refunded \$ 45,232.70
Reserve* 2,590,495.59

Telecommunications for Hearing
Impaired Rev. Fund..... \$ 569,632.92

\$2.50 Fee for Dept. of Environmental
Quality Revolving Fund.... \$ 3,206,681.64
Dept. of Environmental
Quality Revolving Fund 596,932.54
Oklahoma Tax Comm. Fund .. 233,582.29
Used Tire Recycling
Indemnity Fund 9,564,791.74
Refunded 5,225.82
Reserve* (41,753.47)

Oklahoma Tax Commission
Reimbursement Fund \$ 58,612.72

Belle Maxine Hilliard Breast and
Cervical Cancer Fund \$ 117,046.13
Cancer Center Service
Revolving Fund 821,982.67
Cities and Counties..... 3,833,259.03
Education Reform Rev. Fund 550,648.60
General Revenue Fund 26,918,492.95
Health Employee and Economy
Improvement Fund..... 5,868,264.68
Mental Health and Substance
Abuse Fund..... 704,936.60



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tobacco Products Tax - continued...

Tourism Gross Receipts Tax	\$	83.08
Balance, July 1, 2014		112,410.71

Transport and Reclaimer

Permits	\$	20,686.42
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Tribal Cigarette/

Tobacco Payments	\$	20,182,262.23
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WHERE IT WENT

Oklahoma Emergency Response

System Stabilization & Improvement Revolving Fund	900,649.35
Okla. Health Care Authority ...	7,017,444.29
OSU Osteopathic Medicine Revolving Fund	821,982.67
Teachers Retirement Fund.....	266,013.80
Tobacco Prevention and Cessation Rev. Fund.....	175,569.12
Trauma Care Assist. Rev. Fund	1,094,454.25
Refunded	3,899.89

Reserve*	\$	112,493.79
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General Revenue Fund	\$	26,462.17
Reserve*		(5,775.75)

Belle Maxine Hilliard Breast and Cervical Cancer Fund	\$	32,372.46
Cancer Center Service Revolving Fund		226,606.69
General Revenue Fund		2,344,890.77
Health Employee and Economy Improvement Fund.....		1,618,136.19
Mental Health and Substance Abuse Fund.....		193,751.13
Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund		0.00



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM		WHERE IT WENT	
Tribal Cigarette/Tobacco Payments - cont'd.		Okla. Health Care Authority ...	1,935,578.85
		OSU Osteopathic Medicine Revolving Fund	226,606.69
		Tobacco Prevention and Cessation Rev. Fund.....	48,316.99
		Trauma Care Assist. Rev. Fund	550,330.59
		Tribal Trust Account 1695T	13,005,671.87
Unapplied Payments	\$ 699,881.09	Reserve*	\$ 1,678,394.85
Balance, July 1, 2014	978,513.76		
Unclassified Receipts	\$ 144,607.25	General Revenue Fund	\$ 436,145.36
Balance, July 1, 2014	538,425.11	Transfer	500.00
Transfer	63,069.26	Reserve*	309,456.26
Use Tax - State	\$ 259,197,312.97	Educ. Reform Rev. Fund.....	\$ 25,550,604.47
Interest Earned	207,212.33	General Revenue Fund	204,441,059.26
Cancelled Vouchers.....	73,371.94	Oklahoma Historical Society Capital Improv. Rev. Fund	146,561.79
		Oklahoma Tourism Rev. Fund	757,235.89
		Oklahoma Tourism Capital Improvement Rev. Fund.....	1,367,910.00
		Teachers Retirement Fund.....	12,213,482.05
		Refunded	15,001,043.78
Use Tax - City	\$ 133,376,024.34	#1695U to Cities	\$ 132,041,395.05
Interest Earned	105,580.12	Oklahoma Tax Comm. Fund ..	1,334,629.29
		Interest to Cities	105,580.12



FISCAL YEAR 2014-2015

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Use Tax - County\$ 34,899,221.96
Interest Earned 27,481.61

Vehicle Revenue Tax
Stamps.....\$ 47,275.49

Wire Transmitter Fee\$ 11,322,558.81

Workers Compensation
Insurance Premium Tax \$ 9,753,370.16

WHERE IT WENT

#1695U to Counties \$ 34,550,308.28
Oklahoma Tax Comm. Fund .. 348,913.68
Interest to Counties..... 27,481.61

General Revenue Fund \$ 47,275.49

Drug Money Laundering & Wire
Transmitter Rev. Fund..... \$ 11,322,558.81

General Revenue Fund \$ 9,746,980.91
Refunded 6,389.25

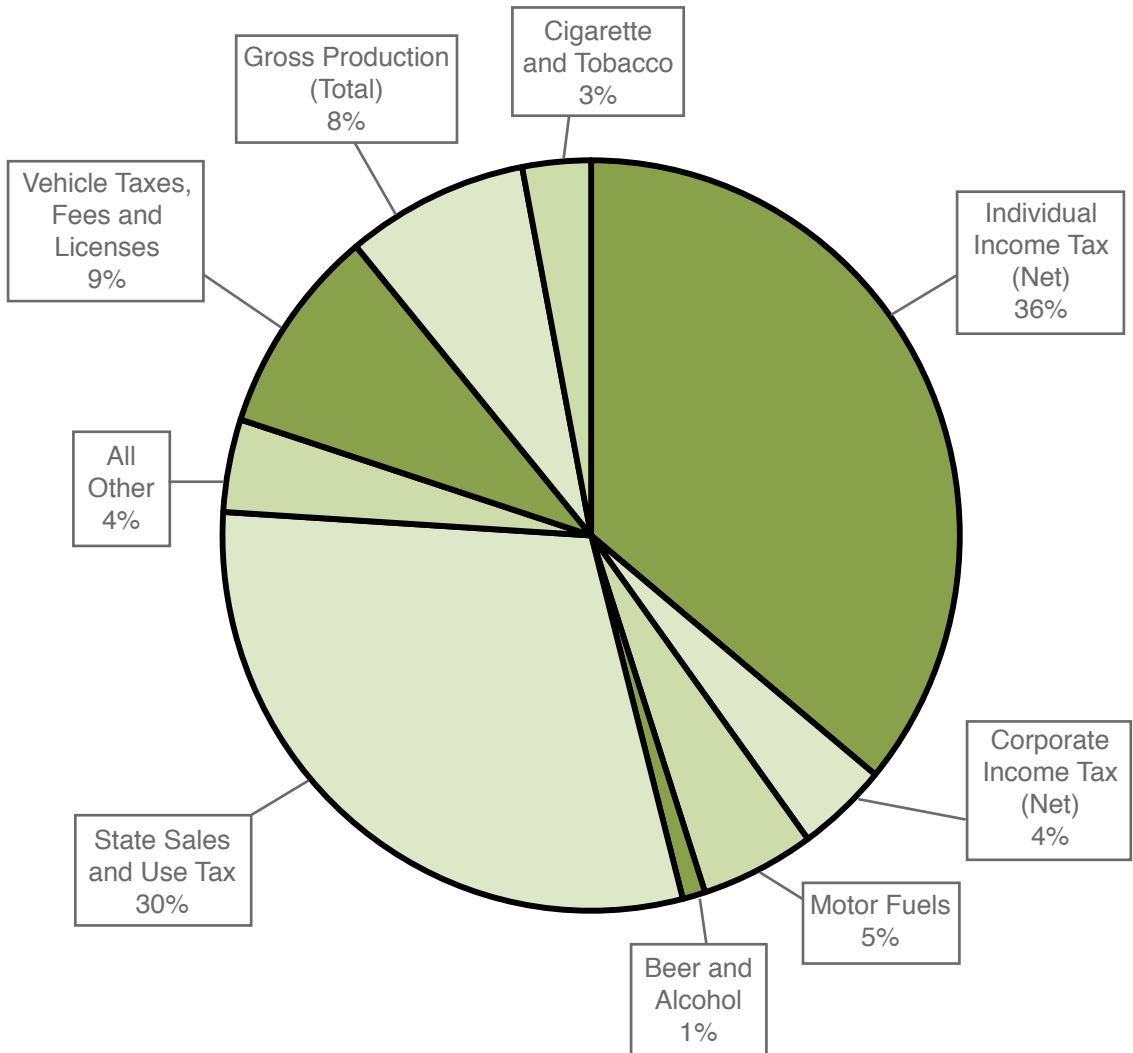
**Reserve - Funds held in litigation or for other disposition.*

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THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2014-2015

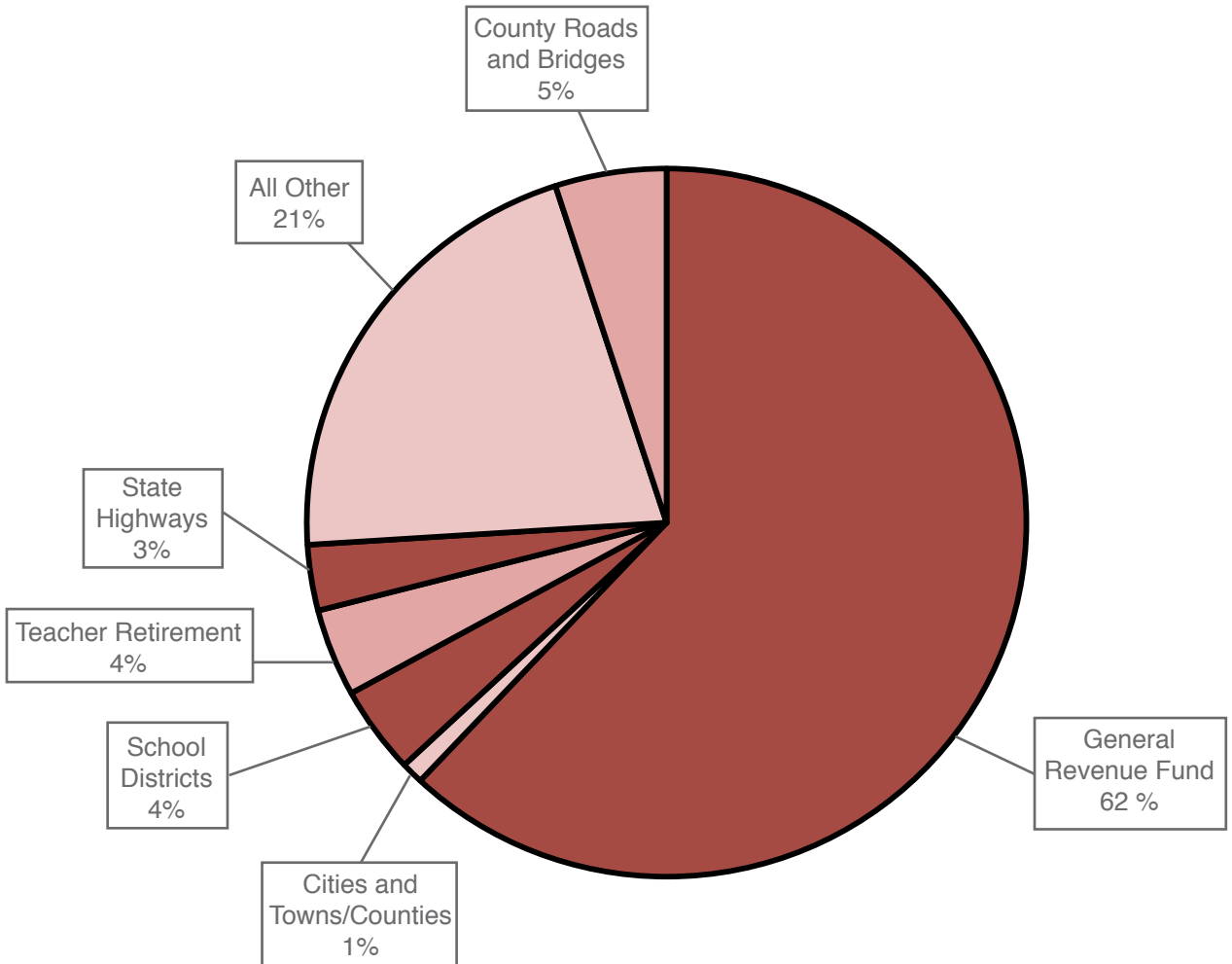
HOW FUNDS WERE PAID IN...





THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2014-2015

HOW FUNDS WERE ALLOCATED...





COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1982 TO 2015

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
1981-82	\$ 26,936,113.35	\$ 20,750,346.44	\$ 79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67
2003-04	25,300,218.24	24,811,245.00	47,400,129.71
2004-05	26,596,570.02	24,639,440.65	89,162,719.24
2005-06	27,609,293.01	25,093,114.22	171,367,929.40
2006-07	29,244,617.04	26,004,202.19	175,180,528.57
2007-08	31,210,006.85	26,444,356.75	183,809,900.77
2008-09	32,460,352.97	27,088,268.24	182,732,906.05
2009-10	32,588,698.20	26,467,227.89	179,591,949.68
2010-11	34,494,603.28	26,215,211.69	192,487,361.26
2011-12	35,776,423.62	26,074,043.43	202,381,480.54
2012-13	37,430,642.77	25,671,907.10	187,704,518.35
2013-14	39,088,073.03	25,184,759.04	174,976,464.15
2014-15	39,653,188.07	23,966,942.89	178,483,900.32



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1982 TO 2015

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
1981-82	\$ 21,157,453.08	\$ 41,041,076.00	\$ 112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40
2003-04	42,689,670.78	113,134,722.11	302,800,579.83
2004-05	42,094,064.80	83,242,896.32	302,625,479.28
2005-06	44,019,735.24	82,049,032.56	313,105,945.98
2006-07	46,131,517.38	71,195,259.31	282,451,545.32
2007-08	49,368,021.18	61,346,283.01	287,351,081.20
2008-09	49,256,040.31	43,864,213.57	305,202,959.77
2009-10	47,610,979.71	25,650,327.06	302,482,633.39
2010-11	29,648,467.84	7,271,915.57	301,155,918.90
2011-12	1,975,309.22	486,372.27	301,269,750.04
2012-13	459,493.66	933,054.16	298,168,227.27
2013-14	5,867,924.27	1,221,724.94	301,612,900.45
2014-15	55,707,796.99	134,794.38	307,941,182.18



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1982 TO 2015

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1981-82	\$ 719,815,453.52	\$ 910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65
2003-04	691,778,683.23	3,063,040,440.43
2004-05	863,919,366.55	3,327,902,994.54
2005-06	1,153,000,310.87	3,785,151,544.62
2006-07	987,972,285.22	4,041,754,427.28
2007-08	1,249,985,305.22	3,890,555,000.24
2008-09	1,158,639,144.86	3,715,023,639.59
2009-10	857,470,763.78	3,266,190,476.83
2010-11	964,935,883.60	3,496,279,755.36
2011-12	882,660,378.39	3,855,827,402.18
2012-13	702,508,729.05	4,123,861,207.68
2013-14	843,708,333.99	4,133,952,988.18
2014-15	683,517,351.27	4,403,728,604.96



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1982 TO 2015

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
1981-82	\$ 436,942,144.44	\$ 3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09
2003-04	1,515,360,556.51	12,424,875.82
2004-05	1,574,890,574.21	18,708,447.75
2005-06	1,721,568,174.17	27,096,112.12
2006-07	1,820,605,119.63	26,373,544.15
2007-08	1,972,101,510.49	27,222,520.09
2008-09	2,015,216,791.35	28,359,841.56
2009-10	1,836,118,059.69	30,006,855.67
2010-11	2,010,705,806.12	35,056,774.90
2011-12	2,203,993,461.60	38,296,123.50
2012-13	2,309,126,244.67	40,613,790.07
2013-14	2,368,921,430.67	44,281,383.95
2014-15	2,429,396,978.62	49,153,256.75



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

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Oklahoma Tax Commission,
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Communications Division
at (405) 521-3637.