Annual Report of the Oklahoma Tax Commission

Fiscal Year Ended

June 30, 2016

The State Seal

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

OKLAHOMA CONSTITUTION
Article VI, Section 35

Annual Report of the Oklahoma Tax Commission

Fiscal Year Ended June 30, 2016

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, 2016.

Total collections from **all** sources administered by the Commission during Fiscal Year 2016 totaled $11,121,641,706.53. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to $8,963,894,053.48.

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

Respectfully submitted,

Steve Burrage, Chairman

Dawn Cash, Vice-Chairman

Thomas E. Kemp, Jr., Secretary-Member

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Background Summary of the Oklahoma Tax Commission

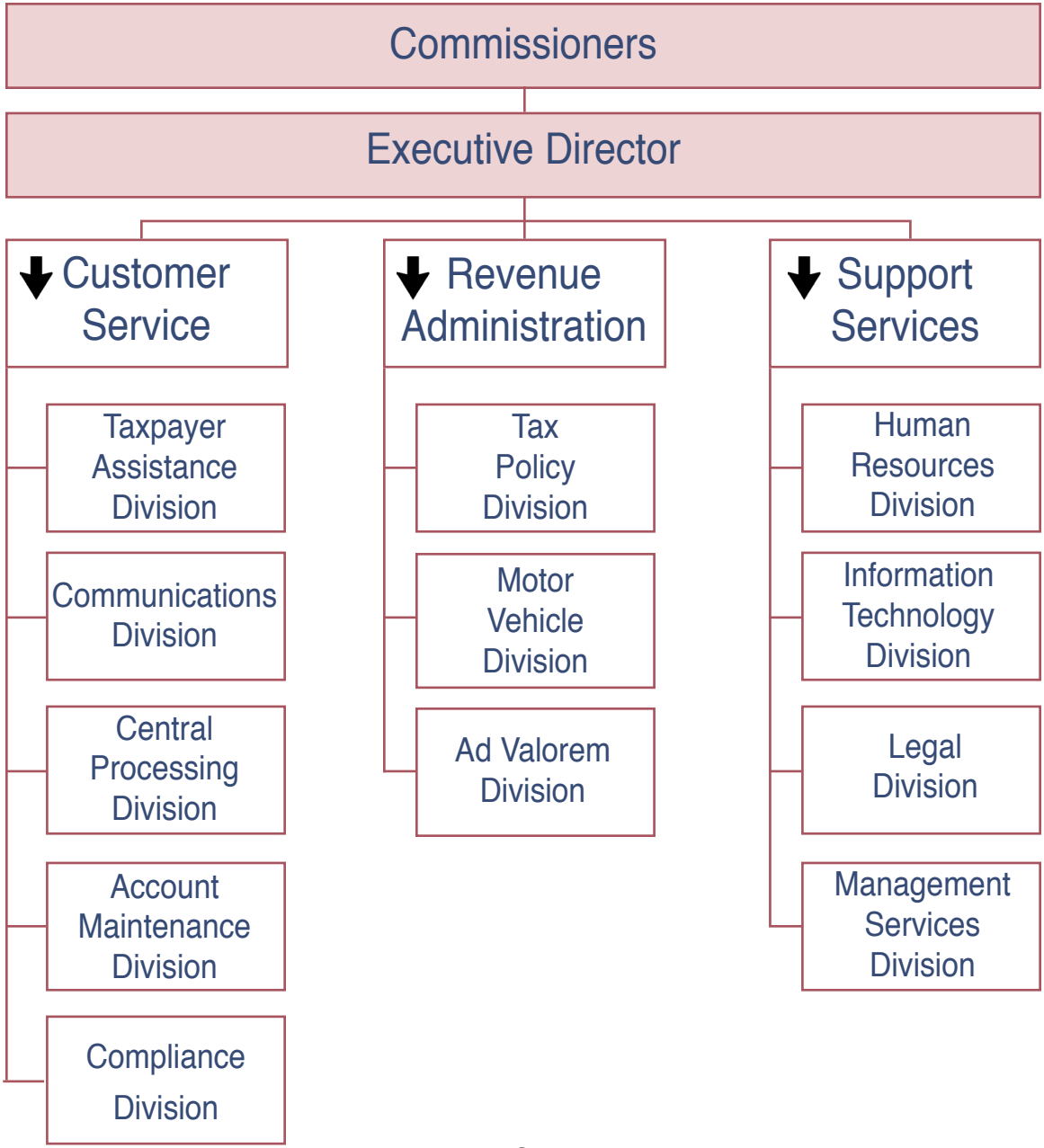
The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services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

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

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

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

Oklahoma Tax Commission Organizational Chart



Review of 2015-2016 Taxes and Collections

Income Tax Gross Collections	$	4,123,673,338.04

Refunded	$	799,019,390.27
Net Income Tax Revenue	$	3,324,653,947.77

- **Individual Income Tax Net** $ **2,998,567,580.72**

  •• **Single:** For tax year 2015, 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 2016, from 1/2 of 1% of the first $1,000 of taxable income and graduated up to $171.50 plus 5.00% of income over $7,200.

  •• **Married:** For tax year 2015, 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 2015. For tax year 2016 from 1/2 of 1% of the first $2,000 of taxable income and graduated up to $255.00 plus 5.00% of income over $12,200.

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

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

Personal exemption: $1,000 each.

	Tax Year	
Standard deduction:	2015	2016
Single	$6,300	$6,300
Married	12,600	12,600
Head of Household	9,250	9,300

- **Corporation Income Tax Net** $ **326,086,367.05**

  Flat Rate: 6% of Oklahoma Taxable Income.

Review of 2015-2016 Taxes and Collections, continued

Gross Production Taxes	$	366,604,291.95
• **Severance Tax**	$	355,906,162.62

For FY 2016, the base gross production tax rate for both oil and natural gas was 7%. Qualified horizontally drilled wells were taxed at 1%, new wells drilled beginning July 1, 2015 were taxed at 2%, and qualified deep wells were taxed at 4%.

• **Petroleum Excise Tax**	$	10,698,129.33

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

Sales and Use Taxes	$	2,523,745,131.50
• **State Sales Tax**	$	2,288,638,150.35

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

• **State Use Tax**	$	235,106,981.15

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

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

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **$1,652,875,510.53** and county sales taxes totaling **$345,651,199.42**. City use tax collections amounted to **$126,193,207.46** and county use tax totaled **$30,588,218.52**. City lodging taxes totaled **$98,619.44** and county lodging taxes amounted to **$2,340,897.68**.

Vehicle Taxes and Licenses	$	764,107,986.57
• **Aircraft Excise Tax**	$	4,652,042.54
• **Aircraft License Fees**		594,941.43
• **Drivers License Reinstatement Fees**		3,000,000.00
• **Motor License Agent Remittances**		730,144,851.30
• **Motor Vehicle Rental Tax**		11,076,522.51
• **Overweight Truck Permit**		14,592,000.00
• **Vehicle Inventory Stamps**		47,628.79

Review of 2015-2016 Taxes and Collections, continued

Motor Fuel Taxes	$	473,585,031.05

- **Gasoline Tax** $ 330,415,610.57

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** $ 690,723.74

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** $ 7,403.35

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** $ 44,134.19
- **Diesel Tax** $ 108,759,839.43

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** $ 97,995.50

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** $ 33,569,324.27

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 2015-2016 Taxes and Collections, continued

Cigarette and Tobacco Taxes and Licenses	$	316,631,271.16

- **Cigarette Tax** $ 176,346,772.59

Cigarettes: $1.03 per pack of 20.

- **Cigarette License** $ 82,755.00

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** $ 53,138,058.31

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** $ 76,901.36

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** $ 21,482,657.11
- **State/Tribal Compact Stamps** $ 65,504,126.79

Review of 2015-2016 Taxes and Collections, continued

Beverage Taxes and Licenses	$	117,667,809.50

- **Alcoholic Beverage Tax** $ 40,292,200.59

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** $ 23,043,817.50

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

- **Beverage License** (3.2% Beer) $ 1,240,592.83

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** $ 53,091,198.58

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 2015-2016 Taxes and Collections, continued

Estate Tax	**$**	**272,581.77**

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

Franchise Tax, Registered Agent Fees, Business Activity Tax	**$**	**55,752,623.04**
• **Franchise Tax**	**$**	**52,909,719.25**

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**	**$**	**2,770,643.66**

Foreign corporations are additionally assessed $100 per year, payable to the Oklahoma Tax Commission, for the Secretary of State acting as their registered agent.

• **Business Activity Tax**	**$**	**72,260.13**

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

Electric Cooperative Tax and License	**$**	**40,429,893.74**
• **Tax:** 2% of gross receipts from the sale of electric service.	**$**	**40,425,146.55**
• **License:** $1.00 for each 100 customers or fraction thereof.	**$**	**4,747.19**

Realty Transfer Tax	**$**	**17,874,363.40**

• **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 2015-2016 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts	**$ 163,549,731.76**
• Admission Fees	$ 0.00
• Bingo Tax	63,686.70
• Charity Games Tax	18,132.35
• Coin-Operated Device Decals & Distributor Permits	3,515,209.39
• Computer Enhancement Fund	18,603,015.24
• County Clerk Fees	179,361.70
• Driving Record Fee	1,289,448.00
• Drug Stamp Tax	110.00
• Energy Resources Assessment	12,297,508.91
• Farm Implement Tax Stamps	10,494.00
• Fireworks Licenses	0.00
• Freight Car Tax	850,452.97
• Group Self-Insurance Premium Tax	0.00
• Horse Track Gaming	20,841,405.31
• Income Tax Check-Offs	195,644.71
• Individual Self-Insurance Premium Tax	0.00
• Multiple Injury Trust Fund	56,216,220.47
• Occupational Health and Safety Tax	2,102,297.87
• Organ Donor Program	128,350.36
• OTC Reimbursements	3,863,412.55
• Pari-Mutuel Tax	1,153,533.74
• Pick Six/Seven Wager Tax	9,251.11
• Prepaid Wireless Fee	4,402,636.78
• Printing and Revolving Fund	1,698,338.82

(continued on page 11)

Review of 2015-2016 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Public Service Penalties	$ 31,194.00
• Sales Tax Permits	641,370.58
• Sales Tax Vendors List	900.00
• Self Insurance Guaranty Fund	1,067.11
• Service Charge Fee	7,759.29
• Sustaining Oklahoma Resources Fee	908,799.99
• Tax Security Fund	297,685.20
• Telephone Surcharge	490,120.83
• Tire Recycling Fee	13,288,696.80
• Tourism Gross Receipts Tax	0.00
• Transport and Reclaimer License Fees	48,721.94
• Unapplied Payments	(1,079,236.50)
• Unclassified Receipts	6,004.95
• Warrant Intercept Account	0.00
• Wire Transmitter Fee	12,696,879.25
• Workers' Compensation Insurance Premium Tax	8,771,257.34

Grand Total Collections*.....$8,963,894,053.48

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

Comparative Statement of All Tax Collections of the Past Two Years

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Admission Fees	$ 0.00	$ 0.00
Aircraft Excise Tax	4,652,042.54	3,492,085.02
Aircraft License Fees	594,941.43	445,476.89
Alcoholic Beverage Tax	40,292,200.59	39,653,188.07
Beverage License	1,240,592.83	992,451.78
Beverage Tax	23,043,817.50	22,974,491.11
Bingo Tax	63,686.70	78,192.30
Business Activity Tax	72,260.13	755,106.19
Charity Games Tax	18,132.35	35,053.22
Cigarette License	82,755.00	64,129.90
Cigarette Tax	176,346,772.59	178,419,770.42
Coin-Operated Device Decals/Distributor Permits	3,515,209.39	3,723,237.00
Compressed Natural Gas	690,723.74	726,004.94
Computer Enhancement Fund	18,603,015.24	42,966,060.01
Controlled Dangerous Substance Tax Stamps	110.00	290.00
County Clerk Fees	179,361.70	263,196.47
Diesel Fuel Tax	108,759,839.43	119,080,990.10
Documentary Stamp Tax	17,874,363.40	18,069,799.79
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	1,289,448.00	1,404,689.00
Electric Co-op Tax	40,425,146.55	44,227,875.50
Energy Resources Assessment	12,297,508.91	19,602,284.79
Estate Tax	272,581.77	134,794.38
Farm Implement Tax Stamps	10,494.00	11,349.72

(continued on page 13)

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

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Fireworks License	$ 0.00	$ (500.00)
Franchise Tax	52,909,719.25	55,707,796.99
Freight Car Tax	850,452.97	826,792.79
Gasoline Tax	330,415,610.57	307,941,182.18
Group Self-Insurance Premium Tax	0.00	0.00
Horse Track Gaming	20,841,405.31	20,615,259.88
Income Tax - Individual	3,596,680,344.30	3,806,289,341.01
Income Tax - Corporate	526,992,993.74	597,439,263.95
Income Tax - Check-Offs	195,644.71	121,494.58
Individual Self-Insurance Premium Tax	0.00	0.00
Liquefied Natural Gas	7,403.35	12,144.27
Mixed Beverage Gross Receipts Tax	53,091,198.58	50,309,268.23
Motor Fuel Special Assessment Fee	33,569,324.27	33,271,135.51
Motor License Agent Remittances	730,144,851.30	737,593,912.65
Motor Vehicle Rental Tax	11,076,522.51	11,062,916.41
Occupational Health & Safety Tax	2,102,297.87	2,260,739.48
Oklahoma Tax Commission Reimbursements	3,863,412.55	5,766,056.90
Organ Donor Program	128,350.36	140,298.58
Overweight Truck Permits	14,592,000.00	14,592,000.00
Pari-Mutuel Tax	1,153,533.74	1,133,327.94
Petroleum Excise Tax	10,698,129.33	14,329,349.77
Pick Six/Seven Wager	9,251.11	21,215.84
Prepaid Wireless Fee	4,402,636.78	3,866,932.63
Registered Agents Fees	2,770,643.66	2,265,266.19

(continued on page 14)

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

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Rural Electric Co-op License	$ 4,747.19	$ 4,049.71
Sales Tax	2,288,638,150.35	2,429,396,978.62
Sales Tax Permits	641,370.58	545,597.62
Sales Tax Vendors List	900.00	1,050.00
Self Insurance Guaranty Fund	1,067.11	1,091,079.81
Service Charge Fee	7,759.29	34,006.10
Severance Tax	355,906,162.62	683,517,351.27
Special Fuel Decals	97,995.50	137,902.00
Special Fuel Tax	44,134.19	47,623.40
State/Tribal Compact Stamps	65,504,126.79	66,159,655.30
Sustaining Oklahoma Resources Fee	908,799.99	953,707.24
Telephone Surcharge	490,120.83	569,632.92
Tire Recycling Fee	13,288,696.80	13,593,343.02
Tobacco Products License	76,901.36	58,612.72
Tobacco Products Tax	53,138,058.31	49,094,644.03
Tourism Gross Receipts Tax	0.00	83.08
Transport & Reclaimer Permits	48,721.94	20,686.42
Tribal Cigarette/Tobacco Payments	21,482,657.11	20,182,262.23
Use Tax	235,106,981.15	259,197,312.97
Vehicle Revenue Tax Stamps	47,628.79	47,275.49
Wire Transmitter Fee	12,696,879.25	11,322,558.81
Workers' Comp. Insurance Premium Tax	8,771,257.34	9,753,370.16
Total Tax, License, Fee and Permit Collections	**$ 8,906,723,846.54**	**$ 9,711,414,495.30**

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

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Miscellaneous Accounts		
Intercept Account	$ 0.00	$ 0.00
Multiple Injury Trust Fund	56,216,220.47	63,509,971.19
Printing & Revolving Fund	1,698,338.82	2,596,913.35
Public Service Penalties	31,194.00	103,216.00
Tax Security Fund	297,685.20	185,098.26
Unapplied Payments	(1,079,236.50)	699,881.09
Unclassified Receipts	6,004.95	144,607.25
Total Miscellaneous Collections	**$ 57,170,206.94**	**$ 67,239,687.14**
Grand Total Collections*	**$ 8,963,894,053.48**	**$ 9,778,654,182.44**

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

Apportionment of Statutory Revenues

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Ad Valorem Reimbursement Fund	$ 32,531,443.90	$ 35,422,238.09
Adoption Creates Families	850.00	1,300.00
Ag-N-Class Fund	5,496.00	5,520.00
Animal Friendly Revolving Fund	5,780.00	7,000.00
Attorney General Revolving Fund	200.00	200.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	810,820.46	799,101.68
Boy Scouts of America	660.00	860.00
Breast Cancer Fund	14,516.00	14,132.00
Buffalo Soldier License Plates	1,420.00	1,820.00
Cancer Center Service Revolving Fund	5,692,319.91	5,610,228.24
Capital Improvement Program	0.00	0.00
Certified 911 Entities	4,314,584.04	3,789,549.10
Child Abuse Prevention Fund	960.00	1,480.00
Choose Life Assistance Revolving Fund	5,180.00	5,880.00
Circuit Engineering District Revolving Fund	2,454,282.96	3,606,553.48
Cities and Counties	23,739,155.16	23,802,414.12
Cities and Towns	40,259,363.94	40,568,542.55
Colleges and Universities	161,580.00	186,800.00
Color Oklahoma Revolving Fund	5,040.00	5,740.00
Common Education Technical Fund	33,890,977.01	47,372,290.25
Community-Based Substance Abuse Rev. Fund	1,879,914.64	390,600.00
Community Water Infra-Structure Dev. Rev. Fund	449,200.00	2,627,709.75
Compressed Natural Gas Conversion Safety Fund	758,811.00	436,289.00
Computer Enhancement Fund	8,300,028.19	42,966,060.01
Conservation Commission Infra-Structure Revolving Fund	1,879,914.64	2,627,709.75
Corporation Commission Plugging Fund	1,124,300.05	1,508,487.47

(continued on page 17)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Corporation Commission Revolving Fund	$ 1,000,000.00	$ 1,000,000.00
Corporation Commission Storage Tank Regulation Revolving Fund	0.00	0.00
Counties for Ad Valorem Distribution	15,597.00	51,987.50
Counties for Bridge & Road Improvement Fund	15,225,256.66	23,430,017.08
Counties for County Clerks	265,551.00	224,068.00
Counties for County Government	5,747,151.81	5,993,064.45
Counties for Roads	228,861,816.51	254,470,157.23
County Improvement Road and Bridge Rev. Fund	120,000,000.00	138,133,545.79
County Road Fund	17,933,883.32	18,701,249.31
County Road Improvement Revolving Fund	25,065,890.98	26,138,425.71
Court Appointed Special Advocates	23,238.00	13,996.00
Crossing Christian School	1,400.00	2,000.00
Deer Creek Foundation	4,520.00	3,780.00
Dept. of Commerce Revolving Fund	260.00	240.00
Dept. of Environmental Quality Revolving Fund	6,062,513.95	6,245,066.17
Dept. of Public Safety Revolving Fund	10,253,461.73	10,512,910.59
DPS Patrol Vehicle Fund	850,000.00	850,000.00
DPS Imaging System Revolving Fund	5,359,856.00	5,511,928.75
Drug Abuse Education Revolving Fund	110.00	290.00
Drug Money Laundering & Wire Transm. Rev. Fund	12,696,879.25	11,322,558.81
Eastern Red Cedar Revolving Fund	1,777.00	4,182.00
Education Reform Revolving Fund	577,867,615.86	621,770,791.78
EMT Death Benefit Revolving Fund	3,020.00	3,380.00
Energy Resources Revolving Fund	11,937,508.91	19,914,284.79
Environmental Education Revolving Fund	8,832.00	8,712.00
Firemen's Museum & Building Memorial Fund	57,380.00	68,900.00

(continued on page 18)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
4-H Club	$ 280.00	$ 260.00
45th Infantry Division Museum Fund	1,020.00	N.A.
Folds of Honor Scholarship Program	300.00	1,178.00
General Revenue Fund	4,955,070,463.76	5,430,077,533.45
Global War on Terrorism	0.00	1,340.00
Health Employee & Economy Improvement	40,639,267.06	40,053,102.33
Heartland Scholarship Fund	600.00	860.00
High Priority State Bridge Revolving Fund	6,393,096.46	6,225,313.10
Higher Education Capital Fund	33,890,977.01	47,372,290.25
Higher Education Revolving Fund	148.35	200.10
Historical Greenwood Dist. Music Festival Fund	3,969.00	1,953.58
Historical Society Revolving Fund	440.00	480.00
Indigent Health Care Revolving Fund	457.00	1,120.00
Interstate Oil Compact Fund	729,726.82	979,306.48
Lions Club Service Foundation	150.00	220.00
March of Dimes	200.00	260.00
Mental Health and Substance Abuse Fund	4,880,284.58	4,810,047.52
Mental Retardation Revolving Fund	24,237.00	28,458.00
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Motorcycle Safety & Education Revolving Fund	392,121.00	459,759.00
Multiple Injury Trust Fund	56,127,289.33	60,919,439.65
Multiple Sclerosis Society Fund	97.00	495.00
NASCAR Racing Plates	1,462.80	2,088.40
National Stock Car Association	127.20	181.60
Oil & Gas Division Revolving Fund	2,700,000.00	2,700,000.00
Okla. Dept. of Career & Tech. Educ. Ag. Rev. Fund - FFA	460.00	560.00
Oklahoma Aeronautics Revolving Fund	5,312,204.59	4,007,206.09

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Apportionment of Statutory Revenues, continued

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Oklahoma Building Bonds Sinking Fund	$ 39,351,214.95	$ 39,841,317.22
Oklahoma Emergency Response System Stabilization and Improvement Rev. Fund	1,334,668.67	1,201,086.83
Oklahoma Film Enhancement Rebate Prog. Revolving Fund	5,000,000.00	8,909,205.15
Oklahoma Health Care Authority	48,599,054.25	47,897,942.71
Oklahoma Historical Society Capital Rev. Fund	1,476,596.94	1,595,952.13
Oklahoma Honor Flights	2,503.00	10,785.00
Oklahoma Law Enforcement Retirement Fund	9,945,189.29	10,186,562.85
Oklahoma Leukemia and Lymphoma Rev. Fund	159.00	695.00
Oklahoma Lupus Revolving Fund	4,948.00	2,571.00
Oklahoma Pet Over-Population Fund	3,565.00	5,719.00
Oklahoma Sports Eye Safety Program	2,283.00	1,048.00
Oklahoma Student Aid Revolving Fund	33,890,977.01	47,372,290.25
Oklahoma Tax Commission Fund	25,266,733.85 (a)	27,220,390.55 (b)
Oklahoma Tax Commission Reimbursement Fund	7,008,055.16	9,291,450.83
Oklahoma Teachers Retirement Fund	287,367,245.19	308,530,830.01
Oklahoma Tourism & Passenger Rail Rev. Fund	2,709,999.92	2,850,000.00
Oklahoma Tourism Capital Improvement Rev. Fund	10,136,590.48	14,895,553.25
Oklahoma Tourism Revolving Fund	5,629,184.01	8,245,752.69
Oklahoma Viticulture and Enology Center Dev.	350,000.00	350,000.00
Organ Donor Revolving Fund	127,066.84	138,895.59
OSU Osteopathic Medicine Revolving Fund	5,692,319.91	5,610,228.24
Pancreatic Cancer Research Fund	1,760.00	1,980.00
Participating Tribes	20,879,829.92	20,481,502.64
Patriot License	7,720.00	8,820.00
Petroleum Storage Tank Indemnity Fund	22,025,787.56	22,076,698.20

(continued on page 20)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Public Employees Safety Fund	$ 0.00	$ 1,275,000.00
Public School Classroom Support Fund	52,189.71	17,481.00
Public Transit Revolving Fund	3,640,000.00	3,850,000.00
Quality Events (1695A)	174,170.48	384,819.00
Quarter Horse Revolving Fund	2,160.00	2,120.00
Railroad Maintenance Revolving Fund	850,452.97	826,792.79
Rebuild Okla. Access & Driver Safety Fund	441,045,432.00	411,800,000.00
Returned to Counties - Admission Fees	0.00	0.00
Returned to Counties - Aircraft Mfg. Fees	750.00	250.00
School Districts	345,084,984.83	385,242,209.73
Self Insurance Guaranty Fund	1,067.11	1,081,013.14
Special Occupational Health and Safety Fund	2,102,297.87	2,257,526.14
Special Prog. Assis. Rev. Fund Realtors License	3,800.00	4,000.00
State Highway Construction & Maintenance Fund	4,144,636.34	4,785,497.76
State Transportation Fund	217,307,803.50	214,115,706.14
Support of Domestic Violence/Sexual Assault Services	21,844.00	12,034.00
Support of Volunteer Fire Departments	23,641.00	13,306.00
Support Oklahoma National Guard	15,137.00	9,417.00
Support Our Troops Supporters	875.00	650.00
Support Program for Regional Food Banks	41,966.00	26,222.00
Sustaining Oklahoma Energy Resources	881,535.98	925,096.02
Telecommunications for Hearing Impaired Revolving Fund	490,120.83	569,632.92
Tobacco Prevention & Cessation Revolving Fund	1,215,622.96	1,198,112.59
Tourism and Recreation Capital Expenditure Revolving Fund	1,879,914.64	2,627,709.75
Tourism Department Rev. Fund - Route 66	4,300.00	3,840.00

(continued on page 21)

Apportionment of Statutory Revenues, continued

	Fiscal Year 2015-2016	Fiscal Year 2014-2015
Tourism Department Rev. Fund - State Parks	$ 5,359.00	$ 5,566.00
Trauma Care Assistance Revolving Fund	15,825,489.15	16,050,108.72
Tribal Plates	2,842,051.86	1,591,727.28
Tribal Trust Account 1695T	57,301,457.53	58,914,813.95
Turnpike Authority Trust Fund	46,067,327.66	44,059,528.59
U.S. Olympic Committee	1,311.00	1,863.00
Urban Forest & Beauty Revolving Fund	4,620.00	4,680.00
Vocational-Technical Fund	148.35	637,700.10
Waste Tire Recycling Indemnity Fund	9,390,117.32	9,564,791.74
Weigh Station Improvement Revolving Fund	6,000,000.00	6,000,000.00
Wildlife Conservation Fund	207,728.38	207,200.30
Wildlife Diversity Fund	59,457.00	69,377.00
Workers' Compensation Administrative Fund	4,000,000.00	N.A.
Workers' Compensation Fraud Unit Fund	0.00	637,500.00
Workers' Compensation Commission Rev. Fund	5,000,000.00	N.A.
YMCA Youth and Government Program	71.00	223.00
Total Apportionment	**$ 7,997,102,989.26**	**$ 8,700,178,486.80**

(a) Includes $10,786,695.82 apportioned to O.T.C. Fund from city/county sales, use, and lodging tax retention fees.

(b) Includes $22,076,832.85 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable

Fiscal Year 2015-2016 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 ..... $	4,652,042.54	Oklahoma Aeronautics Revolving Fund ..... $	4,652,042.54
Aircraft License ..... $	594,941.43	Counties-Aircraft Mfg. Fees $	750.00
Cancelled Vouchers	20.62	General Revenue Fund	22,116.87
		Oklahoma Aeronautics Revolving Fund	569,612.32
		Refunded	2,482.86
Alcoholic Beverage Tax ..... $	40,292,200.59	Cities and Towns ..... $	12,967,389.85
		General Revenue Fund	25,584,779.68
		Oklahoma Tax Comm. Fund ..	1,203,159.89
		Oklahoma Viticulture & Enology Center Dev.	350,000.00
		Refunded	186,871.17
Beverage License ..... $	1,240,592.83	Community-Based Substance Abuse Revolving Fund ..... $	449,200.00
Cancelled Vouchers	120.00	General Revenue Fund	775,572.83
		Refunded	15,940.00
Beverage Tax ..... $	23,043,817.50	General Revenue Fund ..... $	23,042,729.92
		Refunded	1,087.58
Bingo Tax ..... $	63,686.70	General Revenue Fund ..... $	63,686.70
Business Activity Tax		Ad Valorem Reimb. Fund ..... $	28.50
$25 Pays ..... $	2,850.00	Education Reform Rev. Fund	237.71
Regular	69,410.13	General Revenue Fund	71,851.42
		Teachers Retirement Rev. Fund	142.50

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From

Charity Games Tax ..... $	18,132.35
Cigarette License ..... $	82,755.00
Transfer	60,900.00
Cigarette Tax:	
Original Rate Collections .. $	39,364,814.51
New Rate Collections	136,981,958.08

Where It Went

General Revenue Fund ..... $	18,132.35
Okla. Tax Commission Reimbursement Fund ..... $	82,755.00
Refunded	60,900.00
Belle Maxine Hilliard Breast and Cervical Cancer Fund ..... $	602,512.55
Cancer Center Service Revolving Fund	4,231,280.91
Cities and Counties	19,609,042.92
Education Reform Rev. Fund.	2,834,547.41
General Revenue Fund	22,922,861.70
Health Employee and Economy Improvement Fund	30,207,785.50
Mental Health and Substance Abuse Fund	3,628,768.44
Oklahoma Building Bonds Sinking Fund	39,351,214.95
Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund	266,005.46
Oklahoma Health Care Authority	36,123,362.65
OSU Osteopathic Medicine Revolving Fund	4,231,280.91
Teachers Retirement Revolving Fund	1,369,346.58
Tobacco Prevention and Cessation Revolving Fund	903,768.74
Trauma Care Assistance Revolving Fund	10,004,093.87
Refunded	60,900.00

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Coin-Operated Device Decals and Distributor Permits	$ 3,515,209.39	General Revenue Fund	$ 3,514,634.39
Cancelled Vouchers	72.00	Refunded	647.00
Compressed Natural Gas	$ 690,723.74	Transfer	$ 690,723.74
Computer Enhancement Fund	$ 18,603,015.24	Computer Enhancement Fund	$ 8,300,028.19
		OTC Fund	10,302,987.05
Controlled Dangerous Substance Tax	$ 110.00	Drug Abuse Education Revolving Fund	$ 110.00
County Clerk Fees	$ 179,361.70	Counties for County Clerks	$ 265,551.00
Balance, July 1, 2015	(17,642.00)	Reserve*	(103,831.30)
Diesel Fuel Tax	$ 108,759,839.43	Circuit Engineering Dist. Revolving Fund	$ 463,867.38
Cancelled Vouchers	5,943.54	Counties for Roads	29,407,258.69
		Counties for Bridge & Road Improvement Fund	3,247,071.64
		High Priority State Bridge Revolving Fund	1,343,282.61
		Participating Tribes	4,600,792.28
		State Transportation Fund	63,177,555.90
		Refunded	6,525,954.47
Documentary Stamp Tax	$ 17,874,363.40	General Revenue Fund	$ 17,870,740.21
		Refunded	3,623.19
Driving Record Fee	$ 1,289,448.00	General Revenue Fund	$ 1,289,448.00
Electric Co-op Tax	$ 40,425,146.55	General Revenue Fund	$ 2,024,232.54
Balance July 1, 2015	59,501.78	School Districts	38,460,415.79

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Energy Resources Assessment	$ 12,297,508.91	Energy Resources Revolving Fund	$ 11,937,508.91
Transfer	(336,000.00)	Oklahoma Tax Comm. Fund	24,000.00
Estate Tax	$ 272,581.77	General Revenue Fund	$ 256,834.36
		Refunded	15,747.41
Farm Implement Tax Stamps	$ 10,494.00	General Revenue Fund	$ 10,494.00
Fireworks License	$ 0.00	General Revenue Fund	$ 0.00
Franchise Tax	$ 52,909,719.25	General Revenue Fund	$ 52,264,249.68
Cancelled Vouchers	24,794.00	Refunded	670,263.57
Freight Car Tax	$ 850,452.97	Railroad Maint. Rev. Fund	$ 850,452.97
Gasoline Tax	$ 330,415,610.57	Circuit Engineering District Revolving Fund	$ 1,298,967.52
Cancelled Vouchers	2,537.83	Cities and Towns	5,826,708.33
Transfer	698,127.09	Counties for Roads	93,336,097.71
		Counties for Bridge & Road Improvement Fund	7,138,106.11
		General Revenue Fund	1,424,762.71
		High Priority State Bridge Revolving Fund	5,049,813.85
		Oklahoma Aero. Rev. Fund	90,549.73
		Participating Tribes	14,796,496.74
		Public Transit Revolving Fund	850,000.00
		State Transportation Fund	151,915,991.38
		Tourism & Passenger Rail Revolving Fund	850,000.00
		Turnpike Authority Trust Fund	46,067,327.66
		Refunded	2,471,453.75

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Group Self-Insurance Premium Tax	$ 0.00	Group Self Insurance Guaranty Fund	$ 0.00
Horsetrack Gaming	$ 20,841,405.31	Education Reform Rev. Fund	$ 18,340,436.69
		General Revenue Fund	2,500,968.62
Income Tax - Corporate	$ 526,992,993.74	Ad Valorem Reim. Fund	$ 3,353,328.65
		Compressed NG Conv. Safety	392,077.64
		Educ. Reform Revolving Fund	55,329,922.52
		General Revenue Fund	259,882,969.33
		Teachers Retirement Fund	16,766,643.20
		Refunded Net of Cancelled Vouchers	191,268,052.40
Income Tax - Individual	$ 3,596,680,344.30	Ad Valorem Reim. Fund	$ 29,178,086.75
Balance, July 1, 2015	2,603,685.77	Compressed NG Conv. Safety	366,733.36
		Education Reform Rev. Fund	243,345,243.48
		General Revenue Fund	2,048,699,478.84
		Oklahoma Film Enhancement Rebate Prog. Rev. Fund	5,000,000.00
		Okla. Tourism & Passenger Rail Revolving Fund	1,859,999.92
		Public Transit Rev. Fund	2,790,000.00
		Qualified Aircraft Manufacturer Ad Valorem Rebate	0.00
		Rebuild Okla. Access & Driver Safety Fund	441,045,432.00
		Teachers Retirement Fund	145,890,433.74
		Refunded Net of Cancelled Vouchers	590,841,453.60

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Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Income Tax - Individual - continued...		Quality Jobs Program Incentive Leverage Funds	7,099,907.50
		Economic Development Pooled Finance Funds	12,093,496.21
		Transfer to 1695Q - Quality Jobs Incentive Payments	70,723,879.11
		Transfer to 1695W - Workers' Comp Assessment Rebates	147,212.25
		Reserve*	202,673.31
Income Tax Check-Offs	$ 195,644.71	Breast Cancer Fund	$ 236.00
		Court Appointed Special Advocates	23,238.00
		Eastern Red Cedar Rev. Fund	1,777.00
		Folds of Honor Scholarship Prog.	300.00
		Historic Greenwood District Music Festival Fund	3,969.00
		Indigent Health Care	457.00
		Multiple Sclerosis Society Fund	97.00
		Okla. Honor Flights	2,503.00
		Okla. Leukemia & Lymphoma Revolving Fund	159.00
		Okla. Lupus Revolving Fund	4,948.00
		Okla. Pet Overpopulation Fund	325.00
		Okla. Sports Eye Safety Program	2,283.00
		Public School Classroom Support Fund	52,189.71
		Support of Domestic Violence Sexual Assault Services	21,844.00
		Support of Volunteer Fire Depts	23,641.00
		Support Okla. Nat'l. Guard	15,137.00
		Support Program for Regional Food Banks	41,966.00
		Wildlife Diversity Fund	377.00
		YMCA Youth & Gov't. Program	71.00
		Reserve*	127.00

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
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	$ 7,403.35	Transfer	$ 7,403.35
Lodging Tax - City	$ 98,619.44	#1695B to Cities & Towns	$ 98,126.35
Interest Earned	74.68	Oklahoma Tax Comm. Fund	493.09
		Interest to Cities and Towns	74.68
Lodging Tax - County	$ 2,340,897.68	#1695B to Counties	$ 2,329,193.19
Interest Earned	1,784.39	Oklahoma Tax Comm. Fund	11,704.49
		Interest to Counties	1,784.39
Mixed Beverage Gross Receipts Tax	$ 53,091,198.58	General Revenue Fund	$ 53,007,731.51
		Refunded	83,467.07
Motor Vehicle Collections:			
Motor Lic. Agent Remits	$ 730,144,851.30	Cities and Towns	$ 21,465,265.76
Motor Vehicle Rental Tax	11,076,522.51	Counties for Roads	50,131,781.97
Drivers Lic. Reinstatement Fee	3,000,000.00	County Government	5,747,151.81
Overweight Truck Permits	14,592,000.00	County Improvement Road & Bridge Rev. Fund	120,000,000.00
Cancelled Vouchers	9,619.55	County Road Fund	17,933,883.32
		County Road Improvement Revolving Fund	25,065,890.98
		Dept. of Public Safety Rev. Fund	10,252,370.00
		DPS Imaging System Revolving Fund	5,359,856.00
		DPS Patrol Vehicle Fund	850,000.00
		General Revenue Fund	221,853,030.58

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Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From

Motor Vehicle Collections - continued...

Where It Went

M.V. Driver Education Fund	900,000.00
Motorcycle Safety & Education Revolving Fund	392,121.00
Oklahoma Law Enforcement Retirement Fund	9,939,689.29
Oklahoma Tax Comm. Fund	896,966.69
OTC Reimbursement Fund	2,897,164.21
School Districts	250,658,909.76
State Hwy. Construction & Maintenance Fund	4,144,636.34
State Transportation Fund	2,141,069.96
Trauma Care Assistance Revolving Fund	3,343,057.00
Tribal Plate Chickasaw	780,799.94
Tribal Plate Choctaw	2,061,251.92
Wildlife Conservation Fund	207,728.38
Refunded	1,303,224.41
Transfer	497,144.04

Motor Fuel Special Assessment Fee ..... $ 33,569,324.27
Cancelled Vouchers 75.30

Corporation Comm. Fund	$ 1,000,000.00
Corporation Comm. Storage Tank Regulation Rev. Fund	0.00
Dept. of Environmental Quality Revolving Fund	2,437,025.00
Environmental Trust Fund	0.00
Payments to Tribes	1,482,540.90
Petroleum Storage Tank Indemnity Fund	22,025,787.56
State Transportation Fund	0.00
Weigh Station Improvement Revolving Fund	6,000,000.00
Refunded	624,046.11

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Multiple Injury Trust Fund ...$	56,216,220.47	Multiple Injury Trust Fund..... $	56,127,289.33
		Refunded	88,931.14
NASCAR License Plates			
Transfer .....$	5,793.96	General Revenue Fund ..... $	795.00
		NASCAR Racing Plates.....	1,462.80
		National Stock Car Association	127.20
		OTC Reimbursement Fund....	3,408.96
Occupational Health and Safety Tax.....$	2,102,297.87	Special Occupational Health and Safety Fund..... $	2,102,297.87
Oklahoma Tax Commission Reimbursement .....$	3,863,412.55	OTC Reimbursement Fund.. $	3,863,412.55
Organ Donor Program.....$	128,350.36	Department of Public Safety $	1,091.73
		Oklahoma Tax Comm. Fund ..	191.79
		Organ Donor Revolving Fund	127,066.84
Pari-Mutuel Tax .....$	1,153,533.74	General Revenue Fund ..... $	1,153,533.74
Petroleum Excise Tax on Gas $	4,540,213.06	Corp. Comm. Plugging Fund $	476,449.62
		General Revenue Fund	2,378,566.55
		Interstate Oil Compact Fund..	308,740.99
		Oil & Gas Div. Revolving Fund	1,350,000.00
		Refunded	26,455.90
Petroleum Excise Tax on Oil $	6,157,916.27	Corp. Comm. Plugging Fund $	647,850.43
		General Revenue Fund	3,735,927.42
		Interstate Oil Compact Fund..	420,985.83
		Oil & Gas Div. Revolving Fund	1,350,000.00
		Refunded	3,152.59

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Pick Six/Seven Wager	$ 9,251.11	General Revenue Fund	$ 9,251.11
Prepaid Wireless 911 Fee	$ 4,402,636.78	Certified 911 Entities	$ 4,314,584.04
		Oklahoma Tax Comm. Fund	88,052.74
Printing & Revolving Fund	$ 1,698,338.82	Oklahoma Tax Comm. Fund	$ 1,698,085.82
		Refunded	253.00
Public Service Penalties	$ 31,194.00	Counties for Ad Valorem Dist.	$ 15,597.00
		General Revenue Fund	15,597.00
Registered Agents Fees	$ 2,770,643.66	General Revenue Fund	$ 2,770,643.66
Rural Electric Co-op License	$ 4,747.19	General Revenue Fund	$ 4,747.19
Sales Tax - State	$ 2,288,638,150.35	Educ. Reform Rev. Fund	$ 236,190,172.69
Cancelled Vouchers	607,222.64	General Revenue Fund	1,895,333,159.74
Interest Earned	1,747,520.23	Oklahoma Historical Society Capital Revolving Fund	1,354,819.36
		Oklahoma Tourism Rev. Fund	5,000,000.00
		Okla. Tourism Capital Improvement Rev. Fund	9,000,000.00
		Qualified Aircraft Manufacturer Ad Valorem Rebate	0.00
		Teachers Retirement Fund	112,901,612.20
		Transfer to 1695A - Quality Events	174,170.48
		Refunded	31,038,958.75
Sales Tax - City	$ 1,652,875,510.53	#1695B to Cities & Towns	$ 1,644,611,976.71
Interest Earned	1,249,344.88	Oklahoma Tax Comm. Fund	8,263,533.82
		Interest to Cities and Towns	1,249,344.88
Sales Tax - County	$ 345,651,199.42	#1695B to Counties	$ 343,922,999.59
Interest Earned	261,334.21	Oklahoma Tax Comm. Fund	1,728,199.83
		Interest to Counties	261,334.21

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Sales Tax Permits ..... $	641,370.58	General Revenue Fund ..... $	641,120.58
		Refunded	250.00
Sales Tax Vendors List.... $	900.00	Oklahoma Tax Comm. Fund $	900.00
Self Insurance Guaranty Fund..... $	1,067.11	Self Insurance Guaranty Fund $	1,067.11
Service Charge Fee ..... $	7,759.29	Oklahoma Tax Comm. Fund $	7,759.29
Severance Tax on Gas .... $	163,418,137.81	Counties for Roads ..... $	24,086,492.04
Cancelled Vouchers.....	387,337.41	General Revenue Fund	90,643,542.52
		School Districts	24,086,492.04
		Refunded	22,889,436.02
		Transfer.....	2,099,512.60
Severance Tax on Oil ..... $	192,488,024.81	Circuit Engineering Dist. Revolving Fund ..... $	691,182.68
Cancelled Vouchers	106,299.51	Common Education Technical Fund.....	33,890,977.01
Transfer from JE 22.....	336,000.00	Community Water Infra-Structure Development Rev. Fund	1,879,914.64
Transfer from GP Gas	2,099,512.60	Conservation Commission Infra-Structure Rev. Fund.....	1,879,914.64
		Counties for Roads	31,879,167.24
		Counties for Bridge and Road Improvement Fund	4,838,223.28
		General Revenue Fund	4,367,817.20
		Higher Educ. Capital Fund.....	33,890,977.01
		Oklahoma Student Aid Revolving Fund.....	33,890,977.01
		School Districts	31,879,167.24

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Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Severance Tax on Oil - continued...		Tourism and Recreation Capital Expenditure Rev. Fund	1,879,914.64
		Refunded	12,860,948.09
		Reserve*	1,200,656.24
Special Fuel Decals	$ 97,995.50	General Revenue Fund	$ 68,626.60
		State Transportation Fund	29,218.90
		Refunded	150.00
Special Fuel Tax	$ 44,134.19	Circuit Engineering Dist. Revolving Fund	$ 265.38
Balance, July 1, 2015	(22,755.43)	Counties for Bridge & Road Improvement Fund	1,855.63
		Counties for Roads	21,018.86
		General Revenue Fund	763.54
		State Transportation Fund	43,967.36
		Reserve*	(46,492.01)
Special License Plates			
Transfer	$ 491,350.08	Adoption Creates Family	$ 850.00
		Ag-N-Class Fund	5,496.00
		Animal Friendly Rev. Fund	5,780.00
		Attorney General Rev. Fund	200.00
		Boy Scouts of America	660.00
		Breast Cancer Fund	14,280.00
		Buffalo Soldier License Plates	1,420.00
		Child Abuse Prevention Fund	960.00
		Choose Life Assist. Rev. Fund	5,180.00
		Colleges & Universities	161,580.00

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Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From

Special License Plates - continued ...

Where It Went

Color Oklahoma Rev. Fund....	5,040.00
Crossing Christian School.....	1,400.00
Deer Creek Foundation.....	4,520.00
Dept. of Commerce Rev. Fund	260.00
EMT Death Benefit Rev. Fund	3,020.00
Education Reform Rev. Fund	148.35
Environmental Educ. Rev. Fund	8,832.00
Firemen's Museum and Building Memorial Fund	57,380.00
4-H Club.....	280.00
45th Infantry Div. Museum Fund	1,020.00
Heartland Scholarship Fund ..	600.00
Higher Education Rev. Fund ..	148.35
Historical Society Rev. Fund ..	440.00
Law Enforcement Retirement Fund	5,500.00
Lions Club Service Foundation	150.00
March of Dimes.....	200.00
Mental Retardation Rev. Fund	24,237.00
Okla. Dept.Career & Technology Education Ag. Rev. Fund - FFA	460.00
Okla. Pet Overpopulation Fund	3,240.00
Okla. Tax Comm. Reimb. Fund	84,413.08
Pancreatic Cancer Research Fund	1,760.00
Patriot License	7,720.00
Quarter Horse Revolving Fund	2,160.00
Spec. Prog. Assist. Rev. Fund Realtors License	3,800.00
Support Our Troops Supporters	875.00
Teachers Retirement Fund.....	2,521.95

(continued on page 35)

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Special License Plates - continued...		Tourism Department Revolving Fund - Route 66	4,300.00
		Tourism Department Revolving Fund - State Parks	5,359.00
		U.S. Olympic Committee	1,311.00
		Urban Forest & Beauty Rev. Fund	4,620.00
		Vocational-Technical Fund	148.35
		Wildlife Diversity Fund	59,080.00
State/Tribal Compact Stamps	$ 65,504,126.79	Belle Maxine Hilliard Breast and Cervical Cancer Fund	$ 49,350.11
		Cancer Center Service Revolving Fund	345,450.54
		General Revenue Fund	14,984,688.55
		Health Employee & Econ. Improvement Fund	2,466,767.23
		Mental Health & Substance Abuse Fund	295,363.88
		Okla. Health Care Authority	2,950,692.58
		OSU Osteopathic Medicine Revolving Fund	345,450.54
		Tobacco Prevention & Cessation Revolving Fund	73,656.82
		Trauma Care Assist. Rev. Fund	838,951.29
		Tribal Trust Acct. 1695T	43,153,755.25
Sustaining Energy Resources Fee	$ 908,799.99	Oklahoma Tax Commission Fund	$ 27,264.01
		Sustaining Okla. Energy Resources	881,535.98

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tax Security Fund $	297,685.20	Refunded $	727,023.00
Balance, July 1, 2015	2,590,495.59	Reserve*	2,161,157.79
Telephone Surcharge $	490,120.83	Telecommunications for Hearing Impaired Rev. Fund $	490,120.83
Tire Recycling Fee $	13,288,696.80	$2.50 Fee for Dept. of Environmental Quality Revolving Fund $	3,035,997.02
Balance, July 1, 2015	(41,753.47)	Dept. of Environmental Quality Revolving Fund	589,491.93
		Oklahoma Tax Comm. Fund	230,670.75
		Used Tire Recycling Indemnity Fund	9,390,117.32
		Refunded	666.31
Tobacco Products License $	76,901.36	Oklahoma Tax Commission Reimbursement Fund $	76,901.36
Tobacco Products Tax $	53,138,058.31	Belle Maxine Hilliard Breast and Cervical Cancer Fund $	126,902.93
		Cancer Center Service Revolving Fund	891,204.38
		Cities and Counties	4,130,112.24
		Education Reform Rev. Fund	597,020.42
		General Revenue Fund	29,124,570.50
		Health Employee and Economy Improvement Fund	6,362,449.44
		Mental Health and Substance Abuse Fund	764,301.50
		Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund	1,068,663.21

(continued on page 37)

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tobacco Products Tax - continued...		Okla. Health Care Authority ...	7,608,405.07
		OSU Osteopathic Medicine Revolving Fund	891,204.38
		Teachers Retirement Fund.....	288,415.67
		Tobacco Prevention and Cessation Rev. Fund.....	190,354.32
		Trauma Care Assist. Rev. Fund	1,094,454.25
Tourism Gross Receipts Tax			
Balance, July 1, 2015 .....$	112,493.79	Reserve* ..... $	112,493.79
Transport and Reclaimer Permits .....$	48,721.94	General Revenue Fund ..... $	42,946.19
Balance, July 1, 2015	(5,775.75)		
Tribal Cigarette/ Tobacco Payments .....$	21,482,657.11	Belle Maxine Hilliard Breast and Cervical Cancer Fund ..... $	32,054.87
		Cancer Center Service Revolving Fund	224,384.08
		General Revenue Fund	2,550,646.38
		Health Employee and Economy Improvement Fund.....	1,602,264.89
		Mental Health and Substance Abuse Fund.....	191,850.76
		Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund	0.00
		Okla. Health Care Authority ...	1,916,593.95
		OSU Osteopathic Medicine Revolving Fund	224,384.08

(continued on page 38)

Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Tribal Cigarette/Tobacco Payments - cont'd.		Tobacco Prevention and Cessation Rev. Fund	47,843.08
		Trauma Care Assist. Rev. Fund	544,932.74
		Tribal Trust Account 1695T	14,147,702.28
Unapplied Payments	$ (1,079,236.50)	Reserve*	$ 599,158.35
Balance, July 1, 2015	1,678,394.85		
Unclassified Receipts	$ 6,004.95	General Revenue Fund	$ 209,125.63
Balance, July 1, 2015	309,456.26	Refunded	624.74
		Reserve*	105,710.84
Use Tax - State	$ 235,106,981.15	Educ. Reform Rev. Fund	$ 21,229,886.59
Interest Earned	188,440.58	General Revenue Fund	169,885,459.63
Cancelled Vouchers	105,519.76	Oklahoma Historical Society Capital Improv. Rev. Fund	121,777.58
		Oklahoma Tourism Rev. Fund	629,184.01
		Oklahoma Tourism Capital Improvement Rev. Fund	1,136,590.48
		Teachers Retirement Fund	10,148,129.35
		Refunded	32,249,913.85
Use Tax - City	$ 126,193,207.46	#1695U to Cities	$ 125,563,229.40
Interest Earned	101,674.89	Oklahoma Tax Comm. Fund	629,978.06
		Interest to Cities	101,674.89
Use Tax - County	$ 30,588,218.52	#1695U to Counties	$ 30,435,431.99
Interest Earned	24,346.14	Oklahoma Tax Comm. Fund	152,786.53
		Interest to Counties	24,346.14

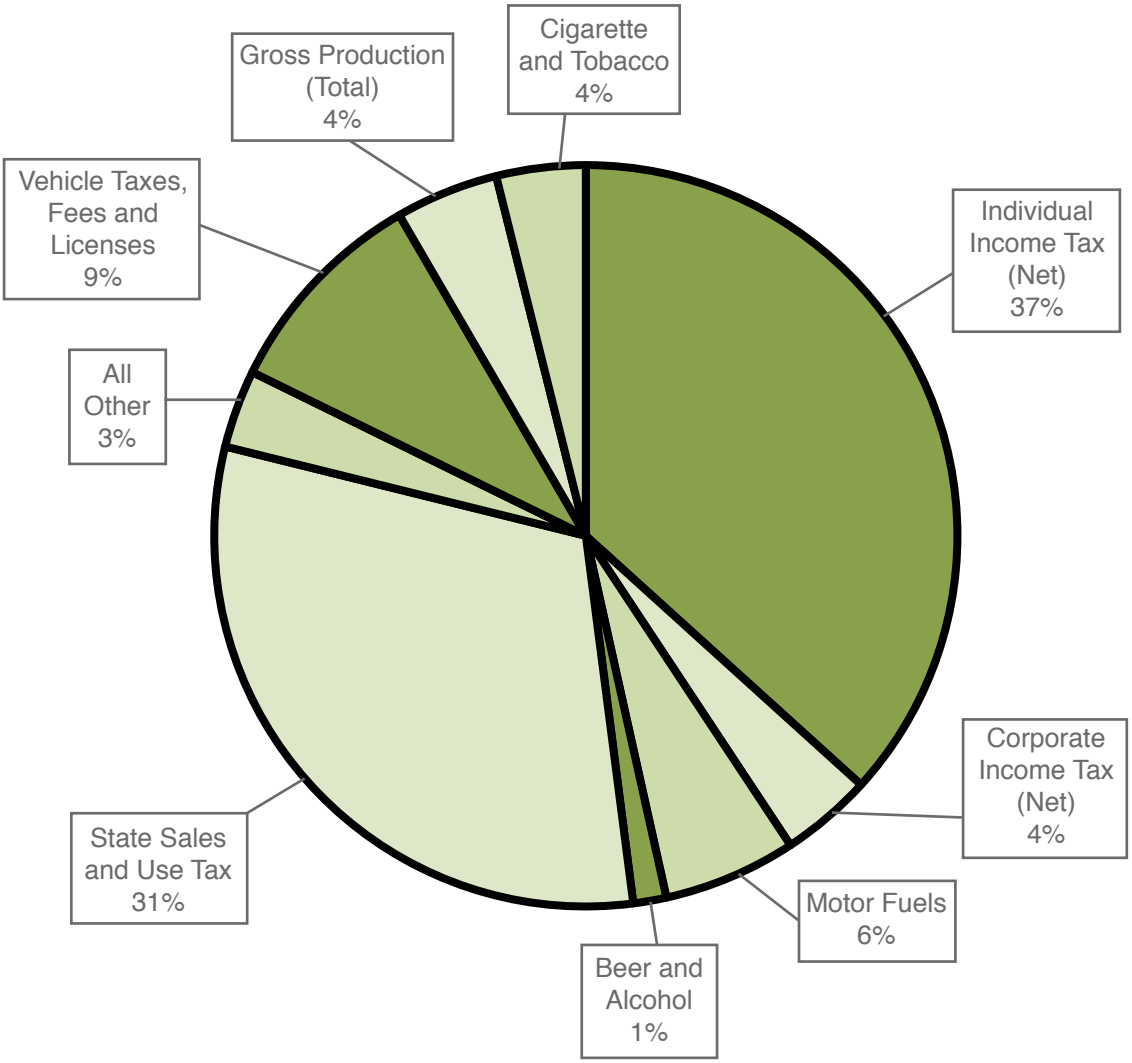
Fiscal Year 2015-2016 Revenue and Apportionment, continued

Where It Came From		Where It Went	
Vehicle Revenue Tax Stamps	$ 47,628.79	General Revenue Fund	$ 47,628.79
Wire Transmitter Fee	$ 12,696,879.25	Drug Money Laundering & Wire Transmitter Rev. Fund	$ 12,696,879.25
Workers' Compensation Insurance Premium Tax	$ 8,771,257.34	Workers' Comp Comm Rev. Fund	$ 5,000,000.00
		Workers' Comp Admin Fund	4,000,000.00
		Refunded	14,357.73
		Reserve*	(243,100.39)

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

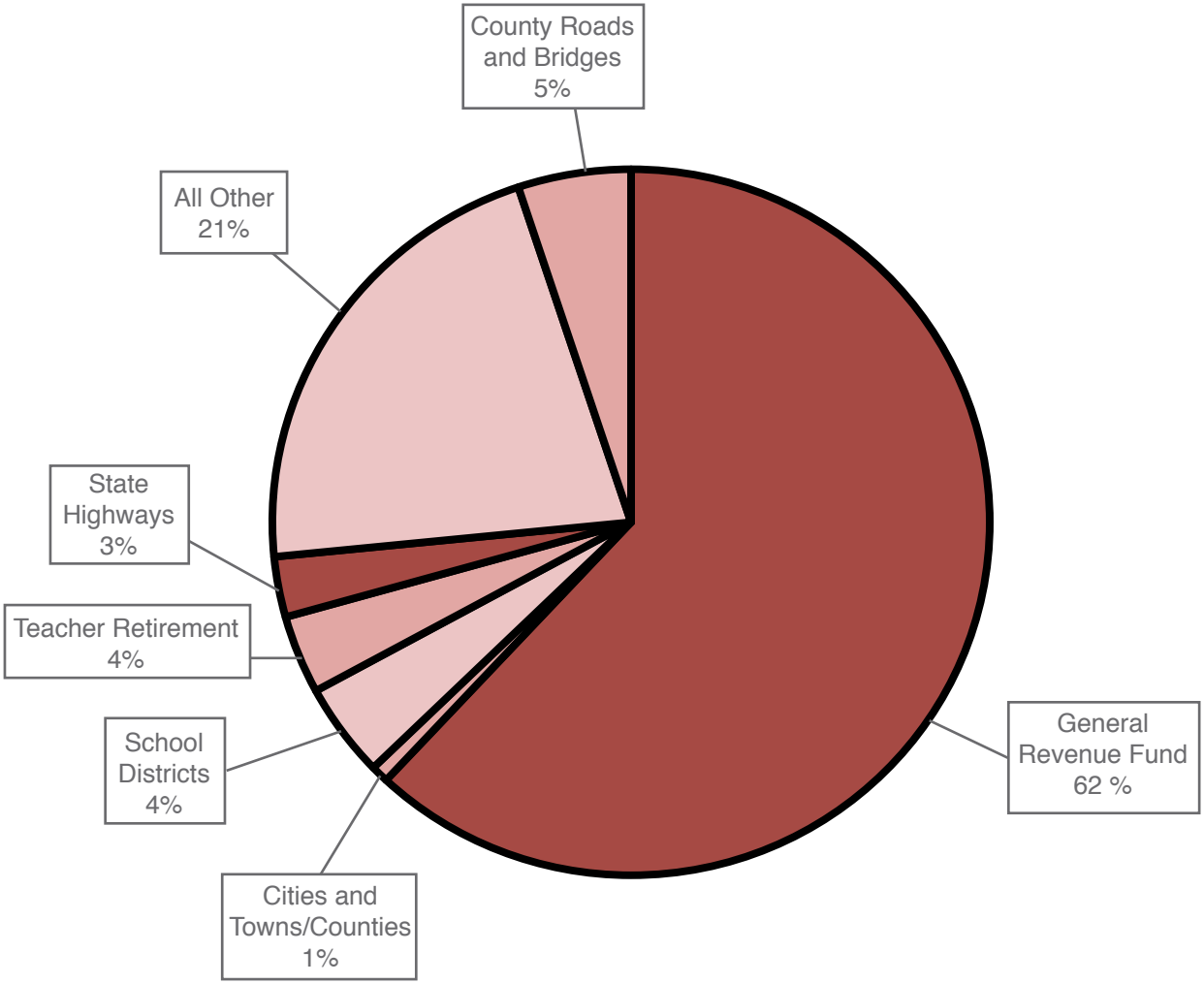
The Oklahoma Tax Dollar
Fiscal Year 2015-2016

How Funds Were Paid In...



The Oklahoma Tax Dollar
Fiscal Year 2015-2016

How Funds Were Allocated...



Collections from Major Tax Sources From Fiscal Year 1983 to 2016

Fiscal Year	Alcoholic Beverage Tax	Beverage Tax and License	Cigarette Tax and License
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
2015-16	40,292,200.59	24,284,410.33	176,429,527.59

Collections from Major Tax Sources From Fiscal Year 1983 to 2016

Fiscal Year	Corporate Franchise Tax	Estate Tax	Gasoline Excise Tax
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
2015-16	52,909,719.25	272,581.77	330,415,610.57

Collections from Major Tax Sources From Fiscal Year 1983 to 2016

Fiscal Year	Gross Production (Severance)	Income Tax
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
2015-16	355,906,162.62	4,123,673,338.04

Collections from Major Tax Sources From Fiscal Year 1983 to 2016

Fiscal Year	State Sales Tax	Tobacco Tax and License
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
2015-16	2,288,638,150.35	53,214,959.67

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

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