

APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION
 FOR THE PERIOD JULY 1, 2024 TO JUNE 30, 2025

Prepared by Apportionment & Revenue Division, Oklahoma Tax Commission

OKLA. STATUTES 2011 AS AMENDED		SOURCE OF REVENUE	Total Apportionment	General Revenue Fund	State Transportation Fund	Returned To Counties For Highways	Returned To Counties For County Government	Returned To Cities And Towns	Oklahoma Aeronautics Revolving Fund	To School Districts	Returned to Counties for Bridge & Road Improve Fund	Okla Tax Commission Fund	Corp Comm Plugging Fund	Education Reform Revolving Fund	To Participating Tribes	Teacher Retirement System	State Healthcare Enhancement Fund	OTHER	DESCRIPTION
Title	Levying Apportionment																		
Section	Section																		
1A 207	207	ADMISSION TAX	-	-														-	RETURNED TO COUNTIES
68 6002	6005	AIRCRAFT EXCISE	10,551,717.98	-					10,551,718										
3 62 254, 254.1/-	256(B)/ 203	AIRCRAFT REGISTRATION FEES & LICENSES	442,186.42	16,176					426,011									-	TO COUNTIES AIRCRAFT MANUFACTURING FEES
17A 5-101	5-104	ALCOHOLIC BEVERAGE TAX	71,788,195.75	46,073,033				23,211,517				2,153,646						350,000	OKLAHOMA VITICULTURE & ENOLOGY CENTER DEV
1A 421(A)	423	BINGO TAX	32,490.56	32,491															
68 1218	1216	BUSINESS ACTIVITY TAX	-	-														-	TO AD VALOREM REIMBURSEMENT FUND
1A 421(B),(C)	404, 423	CHARITY GAMES TAX	18,719.65	18,720															
68 302 thru 302-7, 304, 402(1)	113, 302-1 thru 302-7, 303	CIGARETTE TAX & LICENSE	199,432,956.49	12,681,616										1,613,457		779,448	99,004,146	85,354,289	BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (342,957), CANCER CENTER SERVICE (2,408,494), CITIES & COUNTIES (11,528,034), HEALTH EMPL & ECON IMPROV (17,194,619), MENTAL HEALTH & SUBSTANCE ABUSE (2,065,537), OKLA BLDG BONDS SINKING FD (22,406,866), OKLA HEALTH CARE AUTH (20,561,834), OTC REIMBURSEMENT FUND (77,160), OSU OSTEO MEDICINE (2,468,494), TOBACCO PREVENTION & CESSATION (514,436), TRAUMA CARE ASST REV FUND (5,945,859)
68 1503, 1509.3	1510	COIN OPERATED DEVICE DECALS & PERMITS	2,529,996.98	2,529,997															
68 265	265	COMPUTER ENHANCEMENT FUND	39,901,302.54									16,912,247						22,989,056	COMPUTER ENHANCEMENT FUND
68 214	214	COUNTY CLERK FEES	890,838.00															890,838	TO COUNTIES FOR COUNTY CLERKS
68 500.4, 500.4B, 603(A)(2)	500.4(B), 500.63, 500.7, 602	DIESEL FUEL EXCISE TAX - 19 CENTS	184,137,620.95	-	70,341,313	32,795,402					3,621,181					7,846,252		69,533,473	CORPORATION COMMISSION FUND (9,776,468), HIGH PRIORITY STATE BRIDGE REVOLVING FUND (1,498,048), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (57,741,645), STATEWIDE CIRCUIT ENGINEERING DISTRICT FUND (517,312)
68 3201	3204	DOCUMENTARY STAMP TAX	28,834,560.05	22,145,523														6,685,037	OKLAHOMA COOPERATIVE EXTENSION SERVICE FUND (668,504), OSU CENTER FOR LOCAL GOVERNMENT TECHNOLOGY FUND (5,916,258), OSU GOVERNMENT TECHNOLOGY RESERVE (100,276)
47 6-117(D)	6-117(D)	DRIVING RECORD FEE	295,578.00	295,578															
68 450.2	450.7	DRUG TAX STAMP	130.00															130	DRUG ABUSE EDUCATION REVOLVING FUND
18, 68 437.25, 1208, 1803	1214, 1806	ELECTRIC COOP TAX & LICENSE	58,879,706.05	2,949,152						55,930,555									
52 288.8A(A)	288.8A(B)	ENERGY RESOURCES ASSESSMENT	15,957,645.68									24,000						15,933,046	ENERGY RESOURCES REVOLVING FUND
68 802	805	ESTATE TAX																	
5401-5402	5404	FARM IMPLEMENT TAX STAMP	10,150.50	10,151															
68 1203, 1204	1208	FRANCHISE TAX	22,866,028.36	22,866,028															
68 2202	2204	FREIGHT CAR TAX	1,394,528.49															1,394,528	RAILROAD MAINTENANCE REVOLVING FUND
68 500.4, 500.4(B), 603(A)(1)	500.4(B), 500.6, 500.63, 602	GASOLINE EXCISE TAX - 19 CENTS COMPRESSED NATURAL GAS (CNG) - 5 CENTS LIQUEFIED NATURAL GAS (LNG) - 5 CENTS	372,537,874.75	1,936,796	123,941,745	88,197,503		5,505,920	99,399		6,745,120						16,764,204	129,347,197	HIGH PRIORITY STATE BRIDGE REVOLVING FUND (4,771,798), OK TURNPIKE AUTHORITY TRUST FUND (62,622,761), OKLAHOMA TOURISM & PASSENGER REV FD (850,000), PUBLIC TRANSIT REV FD (850,000), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (59,825,185), STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FD (1,227,453)
68 1001(B)(3)(a)	1004(B)(6),(11)	GROSS PRODUCTION TAX except from Nat Gas	639,685,008.73	356,587,558		53,583,585				53,583,585	22,685,651							153,244,628	COMMON EDUCATION TECHNICAL FUND (47,105,543), COMMUNITY WATER INFRASTRUCTURE DEVELOPMENT REV FD (2,894,457), CONSERVATION COMMISSION INFRASTRUCTURE REV FD (2,894,457), HIGHER EDUCATION CAPITAL FD (47,105,543), OKLAHOMA STUDENT AID REV FD (47,105,543), REVENUE STABILIZATION FUND (0), STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FD (3,244,628), TOURISM & RECREATIONAL CAPITAL EXPENDITURE REV FD (2,894,457)
68 1001(B)(3)(b)	1004(B)(2),(10)	GROSS PRODUCTION TAX from Natural Gas	402,024,243.46	336,419,136		32,802,554				32,802,554								-	REVENUE STABILIZATION FUND
1A 263	263	HORSETRACK GAMING	33,306,480.25	3,966,778											29,309,703				
68 2355(A)-(C), (E), 3634	2352, 3634	INCOME TAX	5,199,576,734.11	4,068,070,320										486,937,397		272,944,791		371,624,226	AD VALOREM REIMBURSE FD (51,989,484), COMPRESSED NATURAL GAS CONVERSION & SAFETY FD (628,338), CONSTITUTIONAL RESERVE FUND (0), FILMED IN OKLAHOMA PROGRAM RF (30,000,000), OKLAHOMA FILM ENHANCEMENT REBATE PROGRAM (8,000,000), OKLA TOURISM & PASSENGER REV FD (2,000,000), PUBLIC TRANSIT REVOLVING FUND (3,000,000), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (252,648,412), REVENUE STABILIZATION FUND (23,357,992)
2 18-408 29 3-310 56 59.1 63 1-557, 2220.4 68 2368.12-2368.17 68 2368.19-2368.28, 31 70 1-122	18-408 3-310 59.1 1-557, 2220.4 2368.12-2368.17 2368.19-2368.28, 31 1-122	INCOME TAX CHECK-OFFS	75,575.82	10														75,586	COURT-APPOINTED SPECIAL ADVOCATES (34,040), FOLDS OF HONOR SCHOLARSHIP (2), INDIKENT VETERAN BURIAL FUND (38), OKLAHOMA ADS CARE REVOLVING FUND (62), OKLAHOMA EMERGENCY RESPONDERS ASSISTANCE PROGRAM (57), OKLAHOMA PET OVER-POPULATION FUND (331), OKLAHOMA SILVER-HAIRED LEGISLATIVE & ALUMNI ASSOCIATION PROGRAM (463), PUBLIC SCHOOL CLASSROOM SUPPORT FUND (169), REGIONAL FOOD BANK (22), WILDLIFE DIVERSITY FUND (24,331), YMCA YOUTH & GOVERNMENT PROGRAM (15,917)
63 426	426	MEDICAL MARIJUANA	47,506,561.98															47,506,562	OKLAHOMA MEDICAL MARIJUANA AUTHORITY
17A 5-105	5-106	MIXED BEVERAGE GROSS RECEIPTS TAX	112,467,875.40	112,467,875															
		MOTOR FUEL CHARGER	115,175.06															115,175	DRIVING ON ROAD INFRASTRUCTURE WITH VEHICLES OF ELECTRICITY RF
47 6-101, 6-114, 114-116 1104, 1104.1, 1104.2 1105 et seq., 1132.7 2103,2104.3 2110	6-101, 6-114, 114-116, 1104, 1104.1, 1104.2, 1115, 1132, 1132.1, 1132.4, 1132.6, 1132.7 1151, 2102, 2103	MOTOR VEHICLE COLLECTIONS- Auto & Farm Truck, Commercial Vehicle, National Guard, Personalized & House Trailer License, Boat & Motor License & License, MV Excise & Rental Taxes, Bus Mileage Tax, Title Fees & Overweight Truck Permits, & M.V. Proration, License Reinstatement Fees.	886,134,622.00	50,441,523	2,141,070	90,073,081	5,993,064	22,383,795		261,404,081								6,716,168 101,250,000 25,388,938 233,383 850,000 11,183,019 20,148,719 28,161,330 900,000 374,556 4,620,115 3,947,438 500,000 220,584,758 2,732,208 6,620,097 3,228,827 13,327,598	TRIBAL PLATES COUNTY IMPROVEMENT ROAD & BRIDGE REVOLVING FUND STATE PUBLIC SAFETY FUND WILDLIFE CONSERVATION FUND DEPT OF PUBLIC SAFETY PATROL VEHICLE FUND OKLA LAW ENFORCEMENT RETIREMENT FUND COUNTY ROAD FUND COUNTY ROAD IMPROVEMENT REVOLVING FUND MOTOR VEHICLE DRIVER EDUCATION FUND MOTORCYCLE SAFETY & EDUCATION FUND TRAUMA CARE ASSIST REV FUND STATE HWY CONSTRUCT & MAINT FUND DEPT OF PUBLIC SAFETY RESTRICTED FUND REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND DRIVING ON ROAD INFRASTRUCTURE WITH VEHICLES OF ELECTRICITY RF SOK COMPUTER IMAGING SYSTEM SOK REIMBURSEMENT FUND SOK REVOLVING FUND

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OKLA. STATUTES 2011 AS AMENDED			Title	Total Apportionment	General Revenue Fund	State Transportation Fund	Returned To Counties For Highways	Returned To Counties For County Government	Returned To Cities And Towns	Oklahoma Aeronautics Revolving Fund	To School Districts	Returned to Counties for Bridge & Road Improve Fund	Okla Tax Commission Fund	Corp Comm Plugging Fund	Education Reform Revolving Fund	To Participating Tribes	Teacher Retirement System	State Healthcare Enhancement Fund	OTHER	DESCRIPTION
Levying Section	Apportionment Section	SOURCE OF REVENUE																		
48	5301-5302	5305		44,840.10	44,840														3,030,753	LICENSED OPERATOR PERFORMANCE FUND
45A	31	31		55,670,010.24															55,670,010	MULTIPLE INJURY TRUST FUND
47	1135.6	1135.6		4,153.44	602														91	NATIONAL STOCK CAR ASSOCIATION
40	418	418		1,568,246.12															1,049	NASCAR RACING PLATES
68	113	113		11,290,246.40															2,411	SOK REIMBURSEMENT FUND
63	2220.5	2220.5		245,481.29															1,568,246	SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND
3A	205.6(B)	205.6(B)		908,258.58															11,290,246	OKLA TAX COMMISSION REIMBURSEMENT FUND
68	1101	1103		9,679,008.13	6,848,152									1,016,812					243,026	ORGAN DONOR REVOLVING FUND
68	1102	1103		5,727,500.61	3,381,173									604,566					2,455	SOK REVOLVING FUND
3A	205.6(E), 205.6	205.6(E), 205.6		3,889.59															908,259	OK HORSE RACING COMMISSION OPERATIONAL EXPENSES REV FUND
63	2865	2865, 2866, 2867		70,209,832.47										961,606					962,044	INTERSTATE OIL COMPACT FUND
68	112	112		6,579,840.38															1,350,000	OIL & GAS DIV REV FUND
68	1515	1515		1,735,424.76	1,735,425														391,761	INTERSTATE OIL COMPACT FUND
68	2857	2857(B)		-	-														1,350,000	OIL & GAS DIV REV FUND
18	1142(A)(18)	1142(A)(18)		2,664,307.60	2,664,308														3,880	OK HORSE RACING COMMISSION OPERATIONAL EXPENSES REV FUND
68	1354	1353		2,788,263,516.29	2,300,527,624								14,141,446		288,872,955		144,988,616		57,326,098	TO CERTIFIED 911 ENTITIES
68	1364	1364(M)		644,581.64	644,582														12,322,129	DEPT OF CIVIL EMERGENCY MANAGEMENT
68	1364(N)	1364(N)		1,200.00									1,200						-	COUNTIES FOR AD VALOREM DISTRIBUTION
47	1121, 1142													21,528						
62	34.57	34.57		21,527.74																
68	218																			
68	723	723		65,711.00	17,737															
68	703,707,1,707.3	704,707,1,707.3		30,782.07	346							842							120	STATEWIDE CIRCUIT ENGINEERING FUND
68	705,707.2	706,707.2																		
47	1135.1-1135.5, 1135.7	1135.1-1135.5, 1135.7, 1135.8, 1104, 1104.1-1104.32		2,000,012.84						11,304						859			1,987,850	49th INFANTRY DIV MUSEUM FUND (1,400), A BROTHERHOOD AMING TOWARD EDUCATION OF OKLAHOMA (800), ADOPTION CREATES FAMILY (750), AG-N-CLASS (7,056), ALLIANCE OF MENTAL HEALTH (7,140), ANIMAL FRIENDLY (10,780), ATTORNEY GEN REV FD (120), BOY SCOUTS (560), BUFFALO SOLDIER (1,200), CHILD ABUSE PREV (920), CHOOSE LIFE (3,100), COLLEGES & UNIV (661,600), COLOR OKLA (6,740), CROSSINGS CHRISTIAN SCHOOL (1,166), DEER CREEK (1,660), DEPT OF COMMERCE REV FUND (220), DOWNED BIKER ASSOCIATION (1,540), DUCKS UNLIMITED (4,300), EMT DEATH BENEFIT REV FUND (2,580), ENVIRON EDUC (12,696), FIREMENS FD (60,780), FOLDS OF HONOR (4,225), 4-H CLUB (320), HEARTLAND SCHOL FUND (400), HIGHER ED (89), HISTORICAL SOCIETY (1,100), INTELLECTUAL DISABILITIES (99,231), KANSAS STATE UNIVERSITY PLATE (10,390), LAW ENFORCE RETIRE (4,900), LIONS CLUB (50), MARCH OF DIMES (240), MONARCH BUTTERFLY (204,190), OK DEPT CAREER & TECH - FFA (640), OK ROUTE 66 ASSN (560), OK PET OVERPOPULATION (5,620), OK TEACHER RECRUITMENT REV FUND (2,420), OKLAHOMA TENNIS FOUNDATION (1,940), OKLAHOMA WOMEN VETERANS ORGANIZATION (2,840), PANCREATIC CANCER RESEARCH FUND (940), PATRIOT LICENSE (11,440), PIONEERS OF THE PRAIRIE (344,188), PITTSBURG STATE (2,840), PUBLIC SCHOOL CLASSROOM SUPPORT (1,000), QUARTER HORSE FUND (2,940), SPEC PRG ASSIST REALTORS LIC (3,380), SOK REIMBURSEMENT FND (356,406), STATE VOTECH (859), SUPPORT OUR TROOPS (1,350), ROUTE 66 (12,486), STATE PARKS (18,297), TULSA JUNETEENTH FESTIVAL (11,900), URBAN FOREST & BEAUTY (11,800), US OLYMPIC COMMISSION (1,012), WILDLIFE DIVERSITY FUND (78,480)
68	346(C)	346(C), 302-5, 352		63,881,277.13	7,291,964													16,324,000	40,265,313	BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (60,540), CANCER CENTER SERVICE (423,777), HEALTH EMPL & ECONOMY IMPROVE (3,026,075), MENTAL HEALTH & SUBSTANCE ABUSE (362,334), OKLA HEALTH CARE AUTH (3,619,725), OSU OSTEO MEDICINE (423,777), TOBACCO PREVENTION & CESSATION (90,358), TRAUMA CARE ASSIST (1,029,173), TRIBAL TRUST ACCT (31,229,555)
47	327.1	327.1		33,553,449.60															28,960,061	PETROLEUM STORAGE TANK INDEMNITY FUND
68	590.63																		1,000,000	CORPORATION COMMISSION FUND
62	285.5D(A)	285.5D(B)		898,592.74										26,955					2,483,494	DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
63	2418	2418		146,592.16															871,548	SUSTAIN OKLAHOMA ENERGY RESOURCES
27A	2-11-401.2	2-11-401.4		17,905,305.54	221,887									230,984					146,592	TELECOMMUNICATIONS FOR HEARING IMPAIRED REV FUND
																			13,783,044	USED TIRE RECYCLING INDEMNITY FUND
																			3,079,095	\$2.90 FEE FOR DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
																			590,294	DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
68	402 thru 402-3, 415	402-1 thru 402-3, 404		62,765,061.82	33,627,564											717,539	346,637		28,073,322	BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (152,520), CANCER CENTER SERVICE (1,071,109), CITIES & COUNTIES (5,126,767), HEALTH EMPL & ECONOMY IMPROVE (7,646,820), MENTAL HEALTH & SUBSTANCE ABUSE (918,589), OKLA HEALTH CARE AUTH (9,144,294), OKLA EMERGENCY RESPONSE SYST (1,565,326), OTC REIMBURSEMENT (81,665), OSU OSTEO MEDICINE (1,071,109), TOBACCO PREVENTION & CESSATION (228,781), TOBACCO PRODUCTS TAX ENFORCEMENT UNIT FUND (32,467), TRAUMA CARE ASSIST (1,094,454)
68	1013 & 1015.1	203		44,259.66	44,260															
68	349.1, 426	352, 402-3(C), 429		23,283,692.26	2,944,417														20,339,185	BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (58,433), CANCER CENTER SERVICE (409,031), HEALTH EMPL & ECONOMY IMPROVE (2,929,776), MENTAL HEALTH & SUBSTANCE ABUSE (349,726), OKLA HEALTH CARE AUTH (3,493,788), OSU OSTEO MEDICINE (409,031), TOBACCO PREVENTION & CESSATION (87,213), TRAUMA CARE ASSIST (993,369), TRIBAL TRUST (11,817,847)
62	279	279		-	-															
68	1402	1403		669,546,969.64	542,598,118								2,770,801		87,976,104		33,867,070		757,236	OKLAHOMA TOURISM REVOLVING FUND
																			1,367,910	OKLAHOMA TOURISM CAPITAL IMPROVEMENT REVOLVING FUND

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Title	Levying	Apportionment																		
	Section	Section																		
																			148,982	OKLAHOMA HISTORICAL SOCIETY CAPITAL REVOLVING FUND
																			-	TRANSFER TO 1995E QUALIFIED MANUFACTURER REBATE
																			63,189	OKLAHOMA LOCAL DEVELOPMENT ENTERPRISE INCENTIVE REBATE
83	2-503.1(A)	2-503.1(C)	WIRE TRANSMITTER FEE	13,133,553.92															13,133,554	DRUG MONEY LAUNDER AND WIRE TRANSMITTER FUND
85A	122	122	WORKERS COMP - INSURANCE PREMIUMS TAX	6,620,611.19															250,000	WORKERS COMP ADMIN FUND
																			5,500,000	WORKERS COMP COMM REF FUND
																			870,611	MULTIPLE INJURY TRUST FUND
			TOTALS	\$ 12,180,552,061.03	7,941,735,448.08	198,492,042.85	297,461,637.72	5,993,064.45	51,101,171.70	11,088,432.08	403,720,754.89	33,052,793.99	43,424,252.35	1,623,378.71	895,428,014.23	28,120,361.46	452,928,761.30	115,328,146.85	1,705,055,800.36	