

APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION
FOR THE PERIOD JULY 1, 2025 TO JUNE 30, 2026

Prepared by Leean Sprinkle & Reviewed by Carol Schovanec: Apportionment & Revenue Division, Oklahoma

OKLA. STATUTES 2011 AS AMENDED			Total	General	State	Returned	Returned	Returned	Oklahoma	To	Returned	Oklahoma	County	County	Education	To	Teacher	State	
Title	Levying	Apportionment	Apportionment	Revenue	Transportation	To Counties	To Counties	To Cities	Automobiles	School	Counties for	Automobiles	Commission	Plugging	Revolving	Participating	Retirement	Healthcare	OTHER
Section	Section			Fund	Fund	For Highways	For County Government	And Towns	Revolving Fund	Districts	Bridge & Road Improve Fund	Fund	Fund	Fund	Fund	Tribes	System	Enhancement Fund	
3A 207	207	ADMISSION TAX	-	-															
68 6002	6002	AIRCRAFT EXCISE	6,379,086.67	-					6,379,086										
31/62 254, 254.11	256(B) 203	AIRCRAFT REGISTRATION FEES & LICENSES	421,587.49	21,073					600,515										
37A 6-101	6-104	ALCOHOLIC BEVERAGE TAX	71,828,557.60	48,099,134				23,224,567				3,154,867							350,000
3A 421(A)	423	BINGO TAX	39,391.67	39,393															
68 1218	1218	BUSINESS ACTIVITY TAX	-	-															-
3A 421(B)(C)	404, 423	CHARITY GAMES TAX	29,410.20	29,410															-
68 302 thru 302-7, 304, 402(1)	113, 302-1 thru 302-7, 303	CIGARETTE TAX & LICENSE	199,578,547.74	12,329,627								1,614,342			779,875		99,064,524		85,789,979
68 1503, 1509.3	1510	COMM OPERATED DEVICE DECALS & PERMITS	2,139,836.15	2,139,836															
68 265	265	COMPUTER ENHANCEMENT FUND	31,144,081.37									17,749,502							13,394,495
68 214	214	COUNTY CLERK FEES	946,008.00																946,008
68 500.4, 500.4B, 603(A)(2)	500.7, 602	DIESEL FUEL EXCISE TAX - 19 CENTS	183,801,208.30	-	71,513,610	33,349,847					3,692,402					7,942,805			67,312,544
68 3201	3204	DOCUMENTARY STAMP TAX	30,699,545.10	23,958,599															6,740,986
47 6-117(D)	6-117(D)	DRIVING RECORD FEE	187,380.00	187,380															100
68 493.2	493.2	DRUG TAX STAMP	100.00																
18, 68 497.25, 1208, 1803	1214, 1808	ELECTRIC COOP TAX & LICENSE	60,910,738.74	3,962,087						67,858,652									
52 288.8(A)(A)	288.8(A)(B)	ENERGY RESOURCES ASSESSMENT	20,930,585.30									24,000							20,930,585
68 802	805	ESTATE TAX	-	-															
58 5401, 5402	5404	FARM IMPLEMENT TAX STAMP	9,086.14	9,086															
68 1203, 1204	1208	FRANCHISE TAX	-	-															
68 2202	2204	FREIGHT CAR TAX	897,999.99																897,999
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	377,081,561.01	1,968,321	125,200,645	69,290,099		5,574,128	107,309		6,826,676					16,988,070			131,134,710
68 1001(B)(3)(a)	1004(B)(5), (11)	GROSS PRODUCTION TAX except from Nat Gas	576,176,643.74	305,782,918		48,543,211				48,543,211	20,390,774								152,916,529
68 1001(B)(3)(b)	1004(B)(2), (10)	GROSS PRODUCTION TAX from Natural Gas	522,812,881.11	371,423,888		42,208,672				42,208,672									66,971,869
3A 263	263	HORSETRACK GAMING	33,866,396.77	4,063,967											26,802,424				
68 2355 (E)	2352	INCOME TAX - CORPORATE	602,967,556.52	483,630,617											104,270,939				11,589,237
68 2355(A)-(C), 3634	2352, 3634	INCOME TAX - INDIVIDUAL	4,668,963,913.17	3,666,563,015											389,397,440		245,099,108		367,944,350
2 18-408	18-408																		
29 3-310	3-310																		
56 89.1	89.1																		
63 1-587, 2230.4	1-588, 2230.4																		
68 2368, 12-2368.17	2368, 12-2368.17																		
68 2368, 19-2368.26, .31	2368, 19-2368.26, .31																		
70 1-122	1-122																		
63 426	426	MEDICAL MARIJUANA	43,633,847.05																43,633,847
37A 5-106	5-106	MIXED BEVERAGE GROSS RECEIPTS TAX	115,269,386.35	115,269,386															
68 8611(A)	8611 (E)	MOTOR FUEL CHARGER	375,759.01																375,759
47 6-101.6-114, 114-116	6-101, 6-114, 14-116, 114-116	MOTOR VEHICLE COLLECTIONS- Auto & Farm Truck, Commercial Vehicle, National Guard, Personalized & Motor Trailer License, Boat & Motor License & License, MV Excise & Rental Taxes, Bus Message Tax, Title Fees & Overweight Truck Permits, & M.V. Privation, License Reinstatement Fees.	899,236,216.57	61,062,627	2,141,070	91,323,061	5,993,064	22,383,735		261,404,061									7,265,793
58 1105.41-1105.4, 1132.7	1105, 1104.1, 1104.2, 1105.41-1105.4, 1132.7																		106,000,000
68 2103, 2104.3	1132.4, 1132.6, 1132.7																		24,589,989
2110	1151, 2102, 2103																		236,221
																			850,000
																			11,248,912
																			20,149,719
																			26,161,530
																			900,000
																			370,868
																			5,399,824
																			4,873,565
																			500,000
																			214,463,235
																			3,178,145
																			5,902,960
																			3,054,074
																			14,281,730
																			4,825,272
68 5301-5302	5305	MOTOR VEHICLE TAX STAMPS	45,403.73	45,404															
68A 31	31	MULTIPLE INJURY TRUST FUND	51,482,266.43																51,482,266
47 1135.6	1135.6	NASCAR LICENSE PLATES	3,351.78	499															73
																			837
40 418	418	OCCUPATIONAL HEALTH & SAFETY TAX	859,268.30																859,268
68 113	113	OKLAHOMA TAX COMMISSION REIMBURSEMENT	10,363,675.35																10,363,675
63 2220.5	2220.5	ORGAN DONOR PROGRAM	200,939.79																198,930
3A 305.6(B)	305.6(B)	PARLIMUTUEL	826,328.60																2,009
68 1101	1103	PETROLEUM EXCISE TAX except from Nat Gas	9,536,191.14	6,530,136										1,003,779					652,275
68 1102	1103	PETROLEUM EXCISE TAX from Natural Gas	8,451,325.51	5,631,176															1,350,000
3A 205.6(E), 205.8	205.6(E), 205.8	PICK SIX - SEVEN TAX	5,734.28												892,080				575,000
63 2865, 2866, 2867	2865, 2866, 2867	PICK SIX - SEVEN TAX	5,734.28																5,734
63 911	911	WIRELESS TELEPHONE FEE	70,819,896.82									566,632							57,827,066

APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION
FOR THE PERIOD JULY 1, 2025 TO JUNE 30, 2026

Prepared by Leean Sprinkle & Reviewed by Carol Schovanec: Apportionment & Revenue Division, Oklah

OKLA. STATUTES 2011 AS AMENDED				Total	General	State	Returned	Returned	Returned	Oklahoma	To	Returned	Okl Tax	Corp Comm	Education	To	Teacher	State	
Title	Levying	Apportionment	SOURCE OF REVENUE	Apportionment	Revenue Fund	Transportation Fund	To Counties For Highways	To Counties For County Government	To Cities And Towns	Aeronautics Revolving Fund	School Districts	to Counties for Bridge & Road Improve Fund	Commission Fund	Plugging Fund	Revolving Fund	Participating Tribes	Retirement System	Healthcare Enhancement Fund	OTHER
Section	Section	Section																	
68	112	112	PRINTING AND REVOLVING ACCOUNT	6,779,540.34									6,779,540						12,426,199
68	1515	1515	PROFESSIONAL SPORTING EVENT	2,082,236.79	2,082,237														
68	2857	2857(B)	PUBLIC SERVICE PENALTIES	-	-														-
18	1142(A)(18)	1142(A)(18)	REGISTERED AGENTS FEES	1,551,939.46	1,551,939														
68	1354	1353	SALES TAX	2,833,201,546.22	2,337,397,947								14,791,594		293,509,765		147,316,087		9,000,000 9,000,000 1,449,390 5,006,571 6,667,253 1,462,936 6,600,000 5,000,000
68	1394	1394(M)	SALES TAX PERMITS	705,744.00	705,744														
68	1384(N)	1384(N)	SALES TAX VENDORS LISTS	300.00									300						
47	1121, 1142																		
62	34.57	34.57	SERVICE CHARGE FEE	8,806.94									8,807						
68	723	723	SPECIAL FUEL DECALS	63,567.00	17,282	46,285													
68	703,707,1,707.3	704,707,1,707.3	SPECIAL FUEL TAX - 16 CENTS	27,014.42	304	17,500	8,366					739							106
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	SPECIAL LICENSE PLATES	2,186,608.70						11,592	4,480				874				2,189,663
68		113																	
68	346(C)	346(C), 302-5, 352	STATE TRIBAL COMPACT TRIBAL STAMPS	48,184,812.81	5,370,925													12,027,263	30,786,635
17	327.1	327.1	STORAGE LEAKAGE FUND	34,018,550.08												1,530,835			28,968,698
68		503.63																	1,000,000
62	288.5D(A)	288.5D(B)	SUSTAINING ENERGY RESOURCES FEE	992,606.25									29,778						2,519,017
63	2418	2418	TELEPHONE SURCHARGE	168,869.06															950,520
27A	2-11-401.2	2-11-401.4	TIRE RECYCLING FEE	16,880,039.96	-								230,984						13,064,128 2,994,634 590,294
68	402 thru 402-3, 415	402-1 thru 402-3, 404	TOBACCO PRODUCTS TAX & LICENSE	60,667,411.86	32,387,235										689,487		333,086		27,257,603
68/62	1013 & 1015.1	203	TRANSPORT & RECLAIMER PERMITS	26,000.00	26,000														
68	349.1, 429	352, 402-3(C), 429	TRIBAL CIGARETTE/TOBACCO PAYMENTS	20,520,338.28	2,903,449														17,616,889
62	279	279	UNCLASSIFIED RECEIPTS	-	-														
68	1402	1403	USE TAX	731,582,151.74	594,590,804								3,024,408		94,411,525		37,097,084		757,296 1,367,910 146,562 - 189,823
63	2-503.1(A)	2-503.1(C)	WIRE TRANSMITTER FEE	12,154,145.09															12,154,145
65A	122	122	WORKERS COMP - INSURANCE PREMIUMS TAX	6,731,874.20															260,000 5,500,000 981,874
			TOTALS	\$ 12,411,334,813.24	8,086,871,563.76	198,928,110.14	304,729,256.42	5,993,084.46	51,182,429.71	7,086,501.32	410,019,076.68	30,902,693.07	45,360,481.88	1,895,699.20	913,696,795.30	26,442,310.05	463,902,344.16	111,091,777.36	1,753,366,689.74

oma Tax Commission

DESCRIPTION
RETURNED TO COUNTIES
TO COUNTIES AIRCRAFT MANUFACTURING FEES
OKLAHOMA VITICULTURE & ENOLOGY CENTER DEV
TO AD VALOREM REIMBURSEMENT FUND
BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (343,145), CANCER CENTER SERVICE (2,409,814), CITIES & COUNTIES (11,893,897), HEALTH EMP. & ECON IMPROV (17,294,048), MENTAL HEALTH & SUBSTANCE ABUSE (2,066,695), OKLA BLOOD DONOR SINKING FD (24,421,418), OKLA HEALTH CARE AUTH (20,873,189), CTC REIMBURSEMENT FUND (195,000), OSU OSTEO MEDICINE (2,409,814), TOBACCO PREVENTION & CESSATION (814,718), TRAUMA CARE ASST REV FUND (5,849,064)
COMPUTER ENHANCEMENT FUND
TO COUNTIES FOR COUNTY CLERKS
CORPORATION COMMISSION FUND (7,294,430), HIGH PRIORITY STATE BRIDGE REVOLVING FUND (1,533,376), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (87,489,483), STATEWIDE CIRCUIT ENGINEERING DISTRICT FUND (626,887)
OKLAHOMA COOPERATIVE EXTENSION SERVICE FUND (874,899), OSU CENTER FOR LOCAL GOVERNMENT TECHNOLOGY FUND (8,964,773), OSU GOVERNMENT TECHNOLOGY RESERVE (191,115)
DRUG ABUSE EDUCATION REVOLVING FUND
ENERGY RESOURCES REVOLVING FUND
RAILROAD MAINTENANCE REVOLVING FUND
HIGH PRIORITY STATE BRIDGE REVOLVING FUND (4,338,911), OK TURNPIKE AUTHORITY TRUST FUND (83,642,387), OKLAHOMA TOURISM & PASSENGER REV FD (850,000), PUBLIC TRANSIT REV FD (850,000), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (89,718,793), STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FD (1,242,869)
COMMON EDUCATION TECHNICAL FUND (47,898,824), COMMUNITY WATER INFRASTRUCTURE DEVELOPMENT REV FD (2,901,376), CONSERVATION COMMISSION INFRASTRUCTURE REV FD (2,901,376), HIGHER EDUCATION CAPITAL FD (47,898,824), OKLAHOMA STUDENT AID REV FD (47,898,824), REVENUE STABILIZATION FUND (B), STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FD (2,116,529), TOURISM & RECREATIONAL CAPITAL EXPENDITURE REV FD (2,891,376)
THESE RIVINGS AND ADVANCING COUNTY TRANSPORTATION FUND (66,971,688), REVENUE STABILIZATION FUND (B)
AD VALOREM REIMBURSE FD (8,319,448), COMPRESSED NATURAL GAS CONVERSION & SAFETY FD (723,917), CONSTITUTIONAL RESERVE FUND (B), REVENUE STABILIZATION FUND (4,646,772)
AD VALOREM REIMBURSE FD (46,685,544), COMPRESSED NATURAL GAS CONVERSION & SAFETY FD (489,478), FILMED IN OKLAHOMA PROGRAM RF (39,000,000), OKLAHOMA FILM ENHANCEMENT REBATE PROGRAM (4,000,000), OKLA TOURISM & PASSENGER REV FD (2,000,000), PUBLIC TRANSIT REVOLVING FUND (3,000,000), REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND (277,849,330)
COURT-APPOINTED SPECIAL ADVOCATES (42,456), OKLAHOMA AIDS CARE REVOLVING FUND (78), OKLAHOMA LUPUS REV FUND (1), OKLAHOMA PET OVER-POPULATION FUND (48), OKLAHOMA SILVER-HAIRED CIGARETTES & ALUMNI ASSOCIATION PROGRAM (17), PUBLIC SCHOOL CLASSROOM SUPPORT FUND (48), SUPPORT DOMESTIC VIOLENCE/SEXUAL ASSAULT SERVICES (76), SUPPORT OF VOLUNTEER FIRE DEPARTMENTS (186), REGIONAL FOOD BANK (33), WILDLIFE DIVERSITY FUND (20,727), YOUTH YOUTH & GOVERNMENT PROGRAM (2,89)
OKLAHOMA MEDICAL MARLUJANA AUTHORITY
DRIVING ON ROAD INFRASTRUCTURE WITH VEHICLES OF ELECTRICITY RF
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 BAGGING SYSTEM
SOK REIMBURSEMENT FUND
SOK REVOLVING FUND
LICENSED OPERATOR PERFORMANCE FUND
MULTIPLE INJURY TRUST FUND
NATIONAL STOCK CAR ASSOCIATION
NASCAR RACING PLATES
SOK REIMBURSEMENT FUND
SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND
OKLA TAX COMMISSION REIMBURSEMENT FUND
ORGAN DONOR REVOLVING FUND
SOK REVOLVING FUND
OK HORSE RACING COMMISSION OPERATIONAL EXPENSES REV FUND
INTERSTATE OIL COMPACT FUND
OIL & GAS DIV REV FUND
INTERSTATE OIL COMPACT FUND
OIL & GAS DIV REV FUND
OK HORSE RACING COMMISSION OPERATIONAL EXPENSES REV FUND
TO CERTIFIED 911 ENTITIES

oma Tax Commission

DESCRIPTION
DEPT OF CIVIL EMERGENCY MANAGEMENT
COUNTIES FOR AD VALOREM DISTRIBUTION
OKLAHOMA TOURISM REVOLVING FUND
OKLAHOMA TOURISM CAPITAL IMPROVEMENT REVOLVING FUND
OKLAHOMA HISTORICAL SOCIETY CAPITAL REVOLVING FUND
TRIBAL PAYMENTS
OKLAHOMA LOCAL DEVELOPMENT ENTERPRISE INCENTIVE REBATE
TRANSFER TO 189SA FOR QUALITY EVENTS
OKLAHOMA ROUTE 66 COMMISSION REVOLVING FUND
MUNICIPAL ROAD DRILLING ACTIVITY REVOLVING FUND
STATETWIDE CIRCUIT ENGINEERING FUND
458R INFANTRY DIV MUSEUM FUND (1,686), A BROTHERHOOD AMONG TOWARD EDUCATION OF OKLAHOMA (869), ADOPTION DRESSER FAMILY (869), AGING CLASS (8,448), ALLIANCE OF MENTAL HEALTH (2,829), ANIMAL FRIENDLY (11,148), ATTORNEY GEN REV FD (126), BOY SCOUTS (726), BUFFALO BADLER (869), CHILD ABUSE PREV (460), CHOICE LIFE (2,446), COLLEGES & UNIV (697,866), COLOR OKLA (7,646), CROSSINGS CHRISTIAN SCHOOL (1,869), DEER CREEK (1,346), DEPT OF COMMERCE REV FUND (568), DOWNED BIKER ASSOCIATION (1,469), DUCKS UNLIMITED (4,146), EMT DEATH BENEFIT REV FUND (2,646), ENVIRON EDUC (164,673), FIREMENS FD (63,686), FOLDS OF HONOR (4,075), 4-H CLUB (266), HEARTLAND SCHOL FUND (869), HIGHER ED (874), HISTORICAL SOCIETY (1,269), INTELLECTUAL DISABILITIES (164,673), KANSAS STATE UNIVERSITY PLATE (16,246), LAW ENFORCE RETIRE (4,686), LIONS CLUB (66), MARCH OF DIMES (166), MONARCH BUTTERFLY (286,666), OK DEPT CAREERS & TECH FFA (726), OK ROUTE 66 ASSN (726), OK PET OVERPOPULATION (6,426), OK TEACHER RECRUITMENT REV FUND (2,326), OKLAHOMA TENSIS FOUNDATION (2,686), OKLAHOMA WOMEN VETERANS ORGANIZATION (4,346), PANCREATIC CANCER RESEARCH FUND (1,266), PATRIOT LICENSE (16,466), PROMERS OF THE PRAIRIE (26,266), PITTSBURG STATE (3,166), PUBLIC SCHOOL CLASSROOM SUPPORT (394), QUARTER HORSE FUND (3,086), SPEC PRG ASSIST REALTORS LLC (2,726), SOK REIMBURSEMENT FND (396,616), STATE VOTCH (64), SUPPORT OUR TROOPS (1,326), ROUTE 66 (14,346), STATE PARKS (26,447), TULSA JUNETENTH FESTIVAL (13,376), URBAN FOREST & BEAUTY (13,666), US OLYMPIC COMMISSION (897), WILDLIFE DIVERSITY FUND (6), 166)
BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (44,694), CANCER CENTER SERVICE (312,167), HEALTH EMPL & ECONOMY IMPROVE (2,236,637), MENTAL HEALTH & SUBSTANCE ABUSE (266,666), OKLA HEALTH CARE AUTH (2,466,313), OSU OSTEO MEDICINE (315,167), TOBACCO PREVENTION & CESSATION (66,666), TRAUMA CARE ASSIST (766,666), TRIBAL TRUST ACCT (26,156,637)
PETROLEUM STORAGE TANK INDEMNITY FUND
CORPORATION COMMISSION FUND
DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
SUSTAIN OKLAHOMA ENERGY RESOURCES
TELECOMMUNICATIONS FOR HEARING IMPAIRED REV FUND
USED TIRE RECYCLING INDEMNITY FUND
\$2.50 FEE FOR DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
DEPT OF ENVIRONMENTAL QUALITY REVOLVING FUND
BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (44,694), CANCER CENTER SERVICE (1,626,236), CITIES & COUNTIES (3,676,666), HEALTH EMPL & ECONOMY IMPROVE (7,347,676), MENTAL HEALTH & SUBSTANCE ABUSE (662,677), OKLA HEALTH CARE AUTH (6,766,666), OKLA EMERGENCY RESPONSE SYST (1,466,666), OTC REIMBURSEMENT (166,776), OSU OSTEO MEDICINE (1,626,236), TOBACCO PREVENTION & CESSATION (216,637), TOBACCO PRODUCTS TAX DEFICIT/DEFICIT LIMIT FUND (136,636), TRAUMA CARE ASSIST (1,666,466)
BELLE MAXINE HILLIARD BREAST & CERVICAL CANCER (61,676), CANCER CENTER SERVICE (361,722), HEALTH EMPL & ECONOMY IMPROVE (3,662,666), MENTAL HEALTH & SUBSTANCE ABUSE (669,276), OKLA HEALTH CARE AUTH (3,669,676), OSU OSTEO MEDICINE (361,722), TOBACCO PREVENTION & CESSATION (71,126), TRAUMA CARE ASSIST (676,467), TRIBAL TRUST (3,354,269)
OKLAHOMA TOURISM REVOLVING FUND
OKLAHOMA TOURISM CAPITAL IMPROVEMENT REVOLVING FUND
OKLAHOMA HISTORICAL SOCIETY CAPITAL REVOLVING FUND
TRANSFER TO 189SE QUALIFIED MANUFACTURER REBATE
OKLAHOMA LOCAL DEVELOPMENT ENTERPRISE INCENTIVE REBATE
DRUG MONEY LAUNDER AND WIRE TRANSMITTER FUND
WORKERS COMP ADMIN FUND
WORKERS COMP COMM REF FUND
MULTIPLE INJURY TRUST FUND