



OKLAHOMA
Tax Commission

APPORTIONMENT FORMULAS

County Apportionment for Distribution of Tax Revenues

Fiscal Year 2023
(Revised)

OKLAHOMA TAX COMMISSION

APPORTIONMENT & REVENUE

FISCAL 2023

Run Date: 8/12/2022 9:30:20 AM

Reporting Period: July 2022

Tables & Formulas for County Apportionment

Table Number	Tax Type	Statute Reference	Apportionment Formula
2	Alcoholic Beverage Tax	Title 37A, Sec. 5-104	To counties for cities and towns. Apportionment based on area and population. One-half on area in square miles and one-half on population according to the latest Federal Decennial Census.
3	Gas Excise Tax - 23.1% Diesel Fuel Tax - 28.9% Special Fuel Use Tax 1 Cent	Title 68, Sec. 500.6,4b Title 68, Sec. 500.7,4c Title 68, Sec. 706	Apportioned based on one-third county road mileage as last certified by the State Transportation Commission, one-third on county area square miles and one-third on population (defined as including all municipalities with less than 5,000) according to the latest Federal Decennial Census.
5	Motor Vehicle Collections for County Government (.83%)	Title 47, Sec. 1104,H2	Apportioned to the various counties based upon the proportion that each county's population bears to the State population according to the latest Federal Decennial Census.
7	Gasoline Excise Tax - 65.3% Special Fuel Use Tax .005 Motor Vehicle Collections for Roads - 7.24% Motor Vehicle Collections for Roads - 2.59% Diesel Fuel Tax - 14.5% Special Fuel Use Tax 1 Cent	Title 68, Sec. 500.6,4a Title 68, Sec. 704,A3 Title 47, Sec. 1104,E1e Title 47, Sec. 1104,F1e Title 68, Sec. 500.7,4b Title 68, Sec. 707.3,D2	Apportionment based on 40% county road mileage, 60% on area and population, latest Federal Census or most recent annual estimate provided by U.S. Bureau of Census.
8	Motor Vehicle Collections for	Title 47, Sec. 1104,I2	Apportioned based on the proportion of incorporated cities and towns population each county bears to the total population of all incorporated cities and towns in the State according to the most recent U.S. Bureau of Census population estimates.
9	Motor Vehicle Collections for County Road Improvement (3.62%) Gasoline Excise Tax - 11.6% Gasoline Tax - 3.125% Gasoline Tax - 2.297% Diesel Fuel Tax - 14.5% Gross Production Oil - 3.745% Gross Production Oil - 3.28% Special Fuel Use Tax	Title 47, Sec. 1104,G1e Title 68, Sec. 500.6,4c Title 68, Sec. 500.6,A5 Title 68, Sec. 500.6,A6 Title 68, Sec. 500.7,A4d Title 68, Sec. 1004,6e Title 68, Sec.1004,11e Title 68, Sec. 500.6,A5	Apportioned based on 20% County Collector mileage, 20% vehicle miles of travel and 60% County Bridge Factor adjusted for terrain type. (Statistics included in formula provided by the Oklahoma Department of Transportation.)

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10	Special Fuel Use Tax .065 Diesel Fuel Tax - 42.1%	Title 68, Sec. 704,A1c Title 68, Sec. 500.7,4a	Apportioned to counties based on one-half area square miles and one-half on population in which these bear to the population and area of the entire state. Population shall be shown by the last Federal Decennial Census or most recent annual estimate by U.S. Bureau of the Census.
11	Motor Vehicle Collections To Counties for Roads	Title 47, Sec. 1104,L8b1	Apportioned based on one-third on county area in the proportion which the area of each county bears to the total area of the state, one-third on county road mileage as last certified by the State Transportation Commission, and one-third on the proportion which the total replacement cost for obsolete or deficient bridges according to the most Recent ODOT yearly Bridge Summary Report for County Bridges for each county bears to the total amount of such cost for all such county bridges in the state.

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County Table 11 Apportionment Tables Report Apportionment to Counties for Roads

County	Road Miles	Factor	Area	Factor	Bridge Report	Factor	Ultimate Factor
0188 - ADAIR COUNTY	767.4	0.0092396159672	577	0.0082542952377	4,721,000	0.0055541568529	0.0076826893526
0288 - ALFALFA COUNTY	1,348.3	0.0162337427789	881	0.0126031786905	13,861,000	0.0163071739330	0.0150480318008
0388 - ATOKA COUNTY	823.8	0.0099186807842	990	0.0141624822969	4,523,000	0.0053212140321	0.0098007923711
0488 - BEAVER COUNTY	2,099.3	0.0252759001823	1,818	0.0260074674907	1,315,000	0.0015470697440	0.0176101458057
0588 - BECKHAM COUNTY	1,148.3	0.0138257115130	904	0.0129322060570	2,016,000	0.0023717814479	0.0097098996726
0688 - BLAINE COUNTY	1,302.3	0.0156798955878	939	0.0134328998755	5,034,000	0.0059223947463	0.0116783967365
0788 - BRYAN COUNTY	1,051.6	0.0126614283960	944	0.0135044275639	10,524,000	0.0123812638677	0.0128490399425
0888 - CADDO COUNTY	1,895.3	0.0228197082911	1,290	0.0184541435990	24,311,000	0.0286013783627	0.0232917434176
0988 - CANADIAN COUNTY	973.7	0.0117235002179	906	0.0129608171323	4,517,000	0.0053141551587	0.0099994908363
1088 - CARTER COUNTY	825.0	0.0099331289717	834	0.0119308184198	6,423,000	0.0075565239284	0.0098068237733
1188 - CHEROKEE COUNTY	956.0	0.0115103894509	776	0.0111010972347	9,387,000	0.0110436073666	0.0112183646841
1288 - CHOCTAW COUNTY	755.0	0.0090903180287	800	0.0114444301389	3,750,000	0.0044117958480	0.0083155146719
1388 - CIMARRON COUNTY	1,509.6	0.0181758199948	1,841	0.0263364948572	13,277,000	0.0156201102596	0.0200441417039
1488 - CLEVELAND COUNTY	305.8	0.0036818798055	558	0.0079824900219	0	0.0000000000000	0.0038881232758
1588 - COAL COUNTY	507.8	0.0061139913841	521	0.0074531851280	3,707,000	0.0043612072556	0.0059761279226
1688 - COMANCHE COUNTY	1,279.4	0.0154041760078	1,084	0.0155072028382	20,188,000	0.0237507558877	0.0182207115779
1788 - COTTON COUNTY	949.0	0.0114261083566	642	0.0091841551865	2,100,000	0.0024706056749	0.0076936230727
1888 - CRAIG COUNTY	1,039.1	0.0125109264419	763	0.0109151252450	13,764,000	0.0161930554804	0.0132063690558
1988 - CREEK COUNTY	1,093.5	0.0131659109462	970	0.0138763715434	28,184,000	0.0331578811145	0.0200667212014
2088 - CUSTER COUNTY	1,409.7	0.0169730083775	1,002	0.0143341487490	3,708,000	0.0043623837345	0.0118898469537
2188 - DELAWARE COUNTY	1,191.9	0.0143506623290	792	0.0113299858375	13,258,000	0.0155977571606	0.0137594684424
2288 - DEWEY COUNTY	1,119.6	0.0134801590264	1,008	0.0144199819750	1,459,000	0.0017164827046	0.0098722079020
2388 - ELLIS COUNTY	1,278.9	0.0153981559297	1,232	0.0176244224139	500,000	0.0005882394464	0.0112036059300
2488 - GARFIELD COUNTY	1,861.8	0.0224163630541	1,060	0.0151638699341	27,877,000	0.0327967020944	0.0234589783609
2588 - GARVIN COUNTY	1,054.6	0.0126975488650	814	0.0116447076663	15,873,000	0.0186742494653	0.0143388353322
2688 - GRADY COUNTY	1,481.9	0.0178423076645	1,105	0.0158076191294	16,331,000	0.0192130767982	0.0176210011974
2788 - GRANT COUNTY	1,773.9	0.0213580333127	1,003	0.0143484542867	29,437,000	0.0346320091671	0.0234461655888

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County Table 11 Apportionment Tables Report Apportionment to Counties for Roads

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2888 - GREER COUNTY	844.8	0.0101715240671	644	0.0092127662618	8,916,000	0.0104894858081	0.0099579253790
2988 - HARMON COUNTY	770.2	0.0092733284049	539	0.0077106848061	480,000	0.0005647098685	0.0058495743598
3088 - HARPER COUNTY	1,015.0	0.0122207586743	1,041	0.0148920647183	2,118,000	0.0024917822949	0.0098682018958
3188 - HASKELL COUNTY	595.6	0.0071711171098	625	0.0089409610460	5,901,000	0.0069424019464	0.0076848267007
3288 - HUGHES COUNTY	836.3	0.0100691827383	815	0.0116590132040	16,005,000	0.0188295446791	0.0135192468738
3388 - JACKSON COUNTY	1,197.4	0.0144168831888	804	0.0115016522896	3,883,000	0.0045682675407	0.0101622676730
3488 - JEFFERSON COUNTY	710.6	0.0085557350877	774	0.0110724861594	4,756,000	0.0055953336141	0.0084078516204
3588 - JOHNSTON COUNTY	517.5	0.0062307809005	658	0.0094130437893	7,931,000	0.0093306540987	0.0083248262628
3688 - KAY COUNTY	1,441.1	0.0173510692863	945	0.0135187331016	10,570,000	0.0124353818968	0.0144350614282
3788 - KINGFISHER COUNTY	1,544.1	0.0185912053882	906	0.0129608171323	13,362,000	0.0157201109655	0.0157573778287
3888 - KIOWA COUNTY	1,545.5	0.0186080616071	1,031	0.0147490093415	9,345,000	0.0109941952531	0.0147837554006
3988 - LATIMER COUNTY	469.2	0.0056492413497	729	0.0104287369641	1,730,000	0.0020353084845	0.0060377622661
4088 - LEFLORE COUNTY	1,377.2	0.0165817032968	1,609	0.0230176101169	21,769,000	0.0256107690172	0.0217366941436
4188 - LINCOLN COUNTY	1,520.9	0.0183118737614	966	0.0138191493927	31,886,000	0.0375132059756	0.0232147430432
4288 - LOGAN COUNTY	1,230.6	0.0148166163789	749	0.0107148477176	26,194,000	0.0308166881178	0.0187827174048
4388 - LOVE COUNTY	416.0	0.0050087050330	532	0.0076105460424	500,000	0.0005882394464	0.0044024968406
4488 - MCCLAIN COUNTY	546.3	0.0065775374027	580	0.0082972118507	4,875,000	0.0057353346024	0.0068700279519
4588 - MCCURTAIN COUNTY	1,394.8	0.0167936100482	1,902	0.0272091326553	14,205,000	0.0167118826721	0.0202382084585
4688 - MCINTOSH COUNTY	851.5	0.0102521931145	712	0.0101855428236	4,699,000	0.0055282743172	0.0086553367518
4788 - MAJOR COUNTY	1,211.9	0.0145914654556	958	0.0137047050913	7,899,000	0.0092930067742	0.0125297257737
4888 - MARSHALL COUNTY	503.1	0.0060574026493	427	0.0061084645866	4,236,000	0.0049835645899	0.0057164772753
4988 - MAYES COUNTY	1,114.6	0.0134199582447	684	0.0097849877688	15,638,000	0.0183977769255	0.0138675743130
5088 - MURRAY COUNTY	348.9	0.0042008105433	425	0.0060798535113	1,892,000	0.0022258980652	0.0041688540399
5188 - MUSKOGEE COUNTY	1,239.7	0.0149261818015	840	0.0120166516459	16,208,000	0.0190683698944	0.0153370677806
5288 - NOBLE COUNTY	1,116.7	0.0134452425730	743	0.0106290144915	8,897,000	0.0104671327092	0.0115137965912
5388 - NOWATA COUNTY	673.0	0.0081030252097	581	0.0083115173884	5,229,000	0.0061518081304	0.0075221169095
5488 - OKFUSKEE COUNTY	683.0	0.0082234267730	629	0.0089981831967	11,967,000	0.0140789229100	0.0104335109599
5588 - OKLAHOMA COUNTY	541.6	0.0065209486680	718	0.0102713760497	4,744,000	0.0055812158674	0.0074578468617

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5688 - OKMULGEE COUNTY	919.1	0.0110661076823	702	0.0100424874469	21,650,000	0.0254707680290	0.0155264543861
5788 - OSAGE COUNTY	1,716.3	0.0206645203081	2,304	0.0329599588001	35,554,000	0.0418285305543	0.0318176698875
5888 - OTTAWA COUNTY	804.2	0.0096826937201	485	0.0069381857717	20,573,000	0.0242037002614	0.0136081932511
5988 - PAWNEE COUNTY	852.9	0.0102690493333	595	0.0085117949158	22,649,000	0.0266460704429	0.0151423048973
6088 - PAYNE COUNTY	1,090.9	0.0131346065397	697	0.0099709597585	14,923,000	0.0175565945171	0.0135540536051
6188 - PITTSBURG COUNTY	1,291.4	0.0155486578838	1,378	0.0197130309143	12,669,000	0.0149048110928	0.0167221666303
6288 - PONTOTOC COUNTY	891.5	0.0107337993677	725	0.0103715148134	9,571,000	0.0112600794829	0.0107884645547
6388 - POTTAWATOMIE COUNTY	1,131.1	0.0136186208242	794	0.0113585969129	14,368,000	0.0169036487316	0.0139602888229
6488 - PUSHMATAHA COUNTY	717.5	0.0086388121663	1,423	0.0203567801096	7,405,000	0.0087118262011	0.0125691394923
6588 - ROGER MILLS COUNTY	1,226.3	0.0147648437067	1,146	0.0163941461740	0	0.0000000000000	0.0103863299602
6688 - ROGERS COUNTY	1,135.6	0.0136728015277	712	0.0101855428236	13,899,000	0.0163518801309	0.0134034081607
6788 - SEMINOLE COUNTY	845.2	0.0101763401296	641	0.0091698496488	22,322,000	0.0262613618449	0.0152025172078
6888 - SEQUOYAH COUNTY	835.9	0.0100643666757	714	0.0102141538990	3,747,000	0.0044082664113	0.0082289289953
6988 - STEPHENS COUNTY	1,118.4	0.0134657108388	891	0.0127462340672	11,620,000	0.0136706847342	0.0132942098801
7088 - TEXAS COUNTY	2,497.0	0.0300642703545	2,049	0.0293120466933	966,000	0.0011364786104	0.0201709318861
7188 - TILLMAN COUNTY	1,419.8	0.0170946139565	879	0.0125745676151	6,273,000	0.0073800520945	0.0123497445554
7288 - TULSA COUNTY	684.1	0.0082366709449	587	0.0083973506144	50,031,000	0.0588604154853	0.0251648123482
7388 - WAGONER COUNTY	865.2	0.0104171432562	591	0.0084545727651	5,074,000	0.0059694539020	0.0082803899744
7488 - WASHINGTON COUNTY	511.9	0.0061633560250	424	0.0060655479736	9,477,000	0.0111494904670	0.0077927981552
7588 - WASHITA COUNTY	1,670.5	0.0201130811482	1,009	0.0144342875127	12,449,000	0.0146459857364	0.0163977847991
7688 - WOODS COUNTY	1,400.6	0.0168634429549	1,290	0.0184541435990	5,799,000	0.0068224010993	0.0140466625511
7788 - WOODWARD COUNTY	1,370.4	0.0164998302338	1,247	0.0178390054790	3,095,000	0.0036412021732	0.0126600126287
	83,055.4		69,903		849,994,000		