



# OKLAHOMA Tax Commission

## APPORTIONMENT FORMULAS

County Apportionment for Distribution of Tax Revenues

Fiscal Year 2024  
(Revised)

**Table 11 updated with ODOT report July 2023 OKLAHOMA TAX COMMISSION**  
**July 2023**

**APPORTIONMENT & REVENUE**  
**FISCAL 2024**

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**Tables & Formulas for County Apportionment**

<b>Table Number</b>	<b>Tax Type</b>	<b>Statute Reference</b>	<b>Apportionment Formula</b>
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**

<b>County</b>	<b>Road Miles</b>	<b>Factor</b>	<b>Area</b>	<b>Factor</b>	<b>Bridge Report</b>	<b>Factor</b>	<b>Ultimate Factor</b>
0188 - ADAIR COUNTY	767.4	0.0092413406086	577	0.0082542952377	4,721,000	0.0056053505511	0.0077003287991
0288 - ALFALFA COUNTY	1,348.3	0.0162367729248	881	0.0126031786905	12,808,000	0.0152072293706	0.0146823936620
0388 - ATOKA COUNTY	824.2	0.0099253491394	990	0.0141624822969	4,877,000	0.0057905728951	0.0099594681105
0488 - BEAVER COUNTY	2,100.9	0.0252998859584	1,818	0.0260074674907	807,000	0.0009581694333	0.0174218409608
0588 - BECKHAM COUNTY	1,149.3	0.0138403345861	904	0.0129322060570	1,794,000	0.0021300569559	0.0096341991997
0688 - BLAINE COUNTY	1,302.3	0.0156828223541	939	0.0134328998755	5,864,000	0.0069624604176	0.0120260608824
0788 - BRYAN COUNTY	1,052.2	0.0126710171857	944	0.0135044275639	14,403,000	0.0171010091056	0.0144254846184
0888 - CADDO COUNTY	1,894.9	0.0228191507938	1,290	0.0184541435990	21,896,000	0.0259976182306	0.0224236375411
0988 - CANADIAN COUNTY	978.7	0.0117859005129	906	0.0129608171323	6,642,000	0.0078861974921	0.0108776383791
1088 - CARTER COUNTY	825.0	0.0099349830624	834	0.0119308184198	6,037,000	0.0071678672478	0.0096778895767
1188 - CHEROKEE COUNTY	953.7	0.0114848404201	776	0.0111010972347	9,452,000	0.0112225743294	0.0112695039947
1288 - CHOCTAW COUNTY	755.2	0.0090944232833	800	0.0114444301389	6,149,000	0.0073008473922	0.0092799002715
1388 - CIMARRON COUNTY	1,509.6	0.0181792126436	1,841	0.0263364948572	13,214,000	0.0156892823940	0.0200683299649
1488 - CLEVELAND COUNTY	305.8	0.0036825670551	558	0.0079824900219	0	0.0000000000000	0.0038883523590
1588 - COAL COUNTY	507.6	0.0061127241242	521	0.0074531851280	3,707,000	0.0044014053152	0.0059891048558
1688 - COMANCHE COUNTY	1,278.6	0.0153974173861	1,084	0.0155072028382	19,632,000	0.0233095195974	0.0180713799406
1788 - COTTON COUNTY	949.0	0.0114282411226	642	0.0091841551865	2,100,000	0.0024933777075	0.0077019246722
1888 - CRAIG COUNTY	1,038.9	0.0125108532163	763	0.0109151252450	14,021,000	0.0166474518273	0.0133578100962
1988 - CREEK COUNTY	1,095.4	0.0131912490261	970	0.0138763715434	28,009,000	0.0332557220050	0.0201077808582
2088 - CUSTER COUNTY	1,403.6	0.0169027178501	1,002	0.0143341487490	2,358,000	0.0027997069688	0.0113455245226
2188 - DELAWARE COUNTY	1,192.0	0.0143545452246	792	0.0113299858375	12,567,000	0.0149210845956	0.0135352052192
2288 - DEWEY COUNTY	1,119.4	0.0134802667152	1,008	0.0144199819750	1,454,000	0.0017263672318	0.0098755386407
2388 - ELLIS COUNTY	1,279.3	0.0154058470687	1,232	0.0176244224139	500,000	0.0005936613589	0.0112079769472
2488 - GARFIELD COUNTY	1,861.8	0.0224205472309	1,060	0.0151638699341	26,195,000	0.0311019185948	0.0228954452533
2588 - GARVIN COUNTY	1,056.1	0.0127179825602	814	0.0116447076663	14,510,000	0.0172280526364	0.0138635809543
2688 - GRADY COUNTY	1,487.8	0.0179166882426	1,105	0.0158076191294	15,235,000	0.0180888616069	0.0172710563263
2788 - GRANT COUNTY	1,773.8	0.0213608157043	1,003	0.0143484542867	36,155,000	0.0429276528648	0.0262123076186

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2888 - GREER COUNTY	845.3	0.0101794438577	644	0.0092127662618	8,515,000	0.0101100529427	0.0098340876874
2988 - HARMON COUNTY	770.2	0.0092750593389	539	0.0077106848061	480,000	0.0005699149046	0.0058518863499
3088 - HARPER COUNTY	1,015.0	0.0122230397676	1,041	0.0148920647183	1,359,000	0.0016135715736	0.0095762253532
3188 - HASKELL COUNTY	595.7	0.0071736598912	625	0.0089409610460	6,151,000	0.0073032220377	0.0078059476583
3288 - HUGHES COUNTY	836.0	0.0100674495032	815	0.0116590132040	15,755,000	0.0187062694201	0.0134775773758
3388 - JACKSON COUNTY	1,197.3	0.0144183699643	804	0.0115016522896	4,028,000	0.0047825359076	0.0102341860538
3488 - JEFFERSON COUNTY	710.6	0.0085573320777	774	0.0110724861594	4,756,000	0.0056469068462	0.0084255750278
3588 - JOHNSTON COUNTY	517.5	0.0062319439209	658	0.0094130437893	7,931,000	0.0094166564755	0.0083538813952
3688 - KAY COUNTY	1,440.4	0.0173458783067	945	0.0135187331016	11,773,000	0.0139783503576	0.0149476539220
3788 - KINGFISHER COUNTY	1,544.5	0.0185994925331	906	0.0129608171323	14,610,000	0.0173467849082	0.0163023648579
3888 - KIOWA COUNTY	1,546.1	0.0186187603790	1,031	0.0147490093415	9,252,000	0.0109851097858	0.0147842931688
3988 - LATIMER COUNTY	469.4	0.0056527043024	729	0.0104287369641	4,312,000	0.0051197355595	0.0070670589420
4088 - LEFLORE COUNTY	1,377.3	0.0165860026325	1,609	0.0230176101169	21,488,000	0.0255131905617	0.0217056011037
4188 - LINCOLN COUNTY	1,523.4	0.0183453978148	966	0.0138191493927	33,973,000	0.0403369146944	0.0241671539673
4288 - LOGAN COUNTY	1,222.3	0.0147194300571	749	0.0107148477176	25,602,000	0.0303978362231	0.0186107046659
4388 - LOVE COUNTY	415.8	0.0050072314634	532	0.0076105460424	500,000	0.0005936613589	0.0044038129549
4488 - MCCLAIN COUNTY	544.5	0.0065570888212	580	0.0082972118507	4,133,000	0.0049072047930	0.0065871684883
4588 - MCCURTAIN COUNTY	1,394.7	0.0167955404571	1,902	0.0272091326553	15,492,000	0.0183940035453	0.0207995588859
4688 - MCINTOSH COUNTY	841.4	0.0101324784832	712	0.0101855428236	4,699,000	0.0055792294513	0.0086324169194
4788 - MAJOR COUNTY	1,211.9	0.0145941890585	958	0.0137047050913	8,296,000	0.0098500292675	0.0127163078058
4888 - MARSHALL COUNTY	504.3	0.0060729841919	427	0.0061084645866	4,461,000	0.0052966466444	0.0058260318076
4988 - MAYES COUNTY	1,114.9	0.0134260758985	684	0.0097849877688	14,963,000	0.0177659098276	0.0136589911650
5088 - MURRAY COUNTY	350.4	0.0042196582607	425	0.0060798535113	1,555,000	0.0018462868263	0.0040485995328
5188 - MUSKOGEE COUNTY	1,240.1	0.0149337848432	840	0.0120166516459	15,951,000	0.0189389846729	0.0152964737207
5288 - NOBLE COUNTY	1,116.7	0.0134477522251	743	0.0106290144915	9,138,000	0.0108497549960	0.0116421739042
5388 - NOWATA COUNTY	671.0	0.0080804528907	581	0.0083115173884	4,563,000	0.0054177535617	0.0072699079469
5488 - OKFUSKEE COUNTY	683.5	0.0082309829371	629	0.0089981831967	8,556,000	0.0101587331742	0.0091292997693
5588 - OKLAHOMA COUNTY	537.6	0.0064739962355	718	0.0102713760497	4,168,000	0.0049487610881	0.007231377911

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5688 - OKMULGEE COUNTY	919.0	0.0110669690113	702	0.0100424874469	23,293,000	0.0276563080675	0.0162552548419
5788 - OSAGE COUNTY	1,715.6	0.0206599478082	2,304	0.0329599588001	36,458,000	0.0432874116483	0.0323024394189
5888 - OTTAWA COUNTY	804.3	0.0096857053055	485	0.0069381857717	19,495,000	0.0231468563850	0.0132569158207
5988 - PAWNEE COUNTY	854.6	0.0102914382122	595	0.0085117949158	21,500,000	0.0255274384343	0.0147768905208
6088 - PAYNE COUNTY	1,089.9	0.0131250158057	697	0.0099709597585	14,468,000	0.0171781850822	0.0134247202155
6188 - PITTSBURG COUNTY	1,291.9	0.0155575813555	1,378	0.0197130309143	8,445,000	0.0100269403525	0.0150991842074
6288 - PONTOTOC COUNTY	891.5	0.0107358029092	725	0.0103715148134	7,534,000	0.0089452893565	0.0100175356930
6388 - POTTAWATOMIE COUNTY	1,133.5	0.0136500646075	794	0.0113585969129	13,816,000	0.0164040506702	0.0138042373969
6488 - PUSHMATAHA COUNTY	705.2	0.0084923030977	1,423	0.0203567801096	6,709,000	0.0079657481142	0.0122716104405
6588 - ROGER MILLS COUNTY	1,226.3	0.0147675996720	1,146	0.0163941461740	0	0.0000000000000	0.0103872486153
6688 - ROGERS COUNTY	1,160.5	0.0139752095077	712	0.0101855428236	14,269,000	0.0169419078614	0.0137008867309
6788 - SEMINOLE COUNTY	845.0	0.0101758311366	641	0.0091698496488	22,322,000	0.0265034177084	0.0152830328313
6888 - SEQUOYAH COUNTY	835.0	0.0100554070995	714	0.0102141538990	4,954,000	0.0058819967444	0.0087171859143
6988 - STEPHENS COUNTY	1,118.4	0.0134682243114	891	0.0127462340672	10,097,000	0.0119883974824	0.0127342852870
7088 - TEXAS COUNTY	2,497.0	0.0300698820687	2,049	0.0293120466933	966,000	0.0011469537455	0.0201762941692
7188 - TILLMAN COUNTY	1,419.8	0.0170978047902	879	0.0125745676151	4,270,000	0.0050698680053	0.0115807468035
7288 - TULSA COUNTY	667.2	0.0080346917566	587	0.0083973506144	46,436,000	0.0551345177273	0.0238555200328
7388 - WAGONER COUNTY	864.2	0.0104070452879	591	0.0084545727651	5,262,000	0.0062476921415	0.0083697700648
7488 - WASHINGTON COUNTY	510.4	0.0061464428546	424	0.0060655479736	9,069,000	0.0107678297284	0.0076599401855
7588 - WASHITA COUNTY	1,671.3	0.0201264693238	1,009	0.0144342875127	12,155,000	0.0144319076358	0.0163308881574
7688 - WOODS COUNTY	1,400.3	0.0168629779178	1,290	0.0184541435990	6,301,000	0.0074813204453	0.0142661473207
7788 - WOODWARD COUNTY	1,370.4	0.0165029100469	1,247	0.0178390054790	2,845,000	0.0033779331324	0.0125732828861
	<b>83,039.9</b>		<b>69,903</b>		<b>842,231,000</b>		