

Formulas Distribution of Taxes to Counties

Gas – 16 cents per gallon (Title 68 §500.6)

- A) First 4 ½% goes to tribes
- B) \$3,000/month is taken off the top for the Oklahoma Aeronautics Revolving fund plus 100% taxes paid on aircraft fuel.
- C) \$250,000/month is taken off the top for the State Transportation fund
- D) \$200,000 is taken off the top for the Education Reform Revolving fund (Starting in FY 2003) (SB 1448, Sec. 4)
- E) 1.625% of the remaining goes to the General Revenue Fund
- F) 63.75% of the remaining goes to the State Transportation fund
- G) 27% of the remaining goes to the counties' County Highway fund
 - Note:** 0.33% (1/3 of 1%) of the 27%, .09%, goes back into the General fund (74 O.S. 1991, Sec. 227.3)
 - 1) 65.3% divided
 - a) 40% of funds prorated by County Road mileage/Total State county road mileage
 - b) 60% of funds
 - 50% prorated by County Area/Total State area
 - 50% prorated by Total County Population/Total State Population
(The total county population is used)
 - 2) 23.1% divided
 - a) 1/3 County Road mileage/Total State county road mileage
 - b) 1/3 County Area/Total State Area
 - c) 1/3 County Rural Population/Total State Rural Population
(Rural population includes population of cities and towns less than 5,000)
 - 3) 11.6% divided by CR factor
- H) 3.125% of remaining goes to counties' County Highway fund by the CR factor
(May go to the County Bridge and Road Improvement, CBRI, fund by County Resolution)
- I) 2.625% of remaining goes to counties by the CB factor
(Shall go to the County Bridge and Road Improvement, CBRI, fund)
- J) 1.875% of remaining goes to cities and towns

Overall counties actually received 30.66% of the gasoline tax or 4.9 cents per gallon.

- In FY 2002 counties received \$91,720,987 out of \$299,103,327