

SENATE APPROPRIATIONS MEETING

October 3, 2023 | 10 a.m.

Oklahoma Tax Commission Discussion on Income Tax

- Total amount of individual income tax available for apportionment of net refunds, rebates and incentive payments:
 - FY '24 \$4.457 billion*

*Source: February 2023 BOE Forecast

- Percent of individual income tax collected (net) compared to all FY '23 tax revenues of \$13.3 billion:
 - FY '23 33%
 - All other tax revenues for FY '23:
 - \blacktriangleright State sales and use 29%
 - > Gross production -14%
 - > Vehicle taxes, fees, etc. -7%
 - > Corporate income tax -6%
 - ➢ Motor fuel − 4%
 - > Cigarette and tobacco -3%
 - > Beverage taxes and licenses -1%
 - ➢ Other−3%
- Individual income tax apportionment (FY '19 FY '23):
 - See attached.
- Estimated fiscal impact of HB 1934 (2023) Oklahoma Parental Choice Tax Credit Act:
 - Tax year 2024 \$150 million cap
 - \circ Tax year 2025 \$200 million cap
 - Tax year 2026 and subsequent years \$250 million cap
 - \circ Homeschool \$5 million cap, beginning in tax year 2025

• The estimated fiscal impact of a 0.25% rate decrease (all brackets):

	F	iscal Impact			
Tax year 2024	\$	236,433,000			
Tax year 2025	\$	247,137,000			
Tax year 2026	\$	258,453,000			
FY CONVERSIO	ON		FY24	FY25	FY26
Tax year 2024	\$	236,433,000	\$ 94,573,000	\$ 141,860,000	
Tax year 2025	\$	247,137,000		\$ 98,855,000	\$ 148,282,000
Tax year 2026	\$	258,453,000			\$ 103,381,000
	FY	TOTAL	\$ 94,573,000	\$ 240,715,000	\$ 251,663,000

• The estimated fiscal impact of a 0.5% rate decrease (all brackets):

FY EFF	ECT	INCOME TAX	Opt	tion 2 - 0.5% F	Rate	Decrease - All	Bra	ckets
	F	iscal Impact						
Tax year 2024	\$	452,901,000						
Tax year 2025	\$	474,001,000						
Tax year 2026	\$	496,332,000						
FY CONVERSIC	N			FY24		FY25		FY26
Tax year 2024	\$	452,901,000	\$	181,160,000	\$	271,741,000		
Tax year 2025	\$	474,001,000			\$	189,600,000	\$	284,401,000
Tax year 2026	\$	496,332,000					\$	198,533,000
	FY	TOTAL	\$	181,160,000	\$	461,341,000	\$	482,934,000
Source: Oklahoma	Indivi	dual Income Tax I	Micro	-Simulation Mode	əl.			

• The estimated fiscal impact of a 1% rate decrease (all brackets):

FIEFF			Op	tion 3 - 1.0% R	ate	Decrease - All	Bra	ckets
	F	iscal Impact						
Tax year 2024	\$	877,178,000						
Tax year 2025	\$	918,934,000						
Tax year 2026	\$	963,146,000						
FY CONVERSIO	N			FY24		FY25		FY26
Tax year 2024	\$	877,178,000	\$	350,871,000	\$	526,307,000		
Tax year 2025	\$	918,934,000			\$	367,574,000	\$	551,360,000
Tax year 2026	\$	963,146,000					\$	385,258,000
-	FY	TOTAL	\$	350,871,000	\$	893,881,000	\$	936,618,000

- The estimated fiscal impact of elimination of individual income tax, in the absence of proposed legislation:
 - \$4.457 billion

Oklahoma Tax Commission

Apportionment of Income Tax - Individual Collections

Prise Prize Prize Prize Prize Prize Prize Prize Total Collections \$ 4.083.411.0612 \$ 3.862.576.226.53 \$ 4.439.527.972.8 \$ 4.791.167.567.37 \$ 5.032.652.318.48 Withholding Refunds \$ 0.932.658.77) \$ 0.22627.224.12) \$ 0.236.576.05) \$ (20.464.75).99 \$ 0.22.07.582.46) Cancelled Vouchers \$ 1.5027.63 \$ 7.255.78 \$ 5.8188.68 \$ 2.250.38 \$ 4.403.228.75 \$ 3.371.88.88 Total to be Apportioned \$ 4.061.493.474.98 \$ 3.860.021.288.19 \$ 4.437.205.264.91 \$ 4.771.894.246.51 \$ 5.030.966.128.79 Apportionment \$ 1.00000000 \$ 3.860.021.288.19 \$ 4.437.205.264.91 \$ 4.771.894.246.51 \$ 5.030.966.128.79 Alvaiorem Revising Fund \$ 3.400.400.705.06 \$ 661.974.794.58 \$ 60.566.96.068.68 \$ 63.694.612.73 Al Vaiorem Revising Fund \$ 3.4294.7082.11 \$ 3.246.574.94 \$ 3.387.135.85 \$ 3.370.265.961 General Revenue Fund \$ 2.249.758.51 \$ 7.7137.757.95 \$ 4.437.205.264.91 \$ 3.249.798.85 \$ 3.214.587.91 \$ 3.249.797.85 \$ 3.248.734.44 \$ 3.387.7					9 - 2024	Fiscal Years 201	
Withholding Refunds \$ (1,932,658.77) \$ (2,627,294.12) \$ (2,383,716.05) \$ (2,04,64,751.99) \$ (2,017,582.46) Cancelled Vouchers \$ 15,027.65 \$ 72,355.78 \$ 56,199.68 \$ 22,503.38 \$ 34,203.89 Returned Funds - Pooled Finance Programs \$ - \$ - \$ - \$ - \$ 11,68,92775 \$ 317188.88 Total to be Apportioned \$ 4,081,493,474.98 \$ 3,860,021,288.19 \$ 4,437,205,264.91 \$ 4,771,894,246.51 \$ 5,00,986,128.79 Apportionment Income Tax Refund/Intercept Accounts \$ 4,081,493,474.98 \$ 32,266,544.90 \$ 66,5669,608.68 \$ 65,659,481.273 Ad Valorem Reimbursement Fund \$ 34,294,768.21 \$ 32,266,544.90 \$ 36,672,559.12 \$ 40,644,043.00 \$ 42,815,655.84 Education Reform Revolving Fund \$ 249,689,44,58 \$ 22,511,44,017.35 \$ 2,886,695,307.92 \$ 32,495,165,99.13 \$ 33,877,230,825.00 Io95Q Quilly Jobs Program \$ 64,944,470 \$ 571,827.79.56 \$ 2,511,45,017.35 \$ 2,886,695,307.92 \$ 32,45,150,76.61 \$ 32,7263,082.200 Io95Q Quilly Jobs Program \$ 64,944,470 \$ 7,781,599.66 \$ 2,211,45,017.75.55 \$ 2,414,581,679.85 \$ 6,622,54,817.27.55 \$ 3,572,632.852.95 \$ 3,	Est FY24	FY23	FY22	FY21	FY20	FY19	
Cancelled Vouchers \$ 15027.63 \$ 72,355.78 \$ 56,189.68 \$ 22,503.38 \$ 34,203.89 Returned Funds - Pooled Finance Programs \$ <	Feb. 2023	5,032,652,318.48	\$ 4,791,167,567.37	\$ 4,439,532,791.28	\$ 3,862,576,226.53	\$ 4,083,411,106.12	Total Collections
Returned Funds - Pooled Finance Programs \$ <td></td> <td>(2,017,582.46)</td> <td>\$ (20,464,751.99)</td> <td>\$ (2,383,716.05)</td> <td>\$ (2,627,294.12)</td> <td>\$ (1,932,658.77)</td> <td>Withholding Refunds</td>		(2,017,582.46)	\$ (20,464,751.99)	\$ (2,383,716.05)	\$ (2,627,294.12)	\$ (1,932,658.77)	Withholding Refunds
Total to be Apportioned \$ 4,081,493,474,98 \$ 3,860,021,288,19 \$ 4,437,205,264,91 \$ 4,771,894,246,51 \$ 5,030,986,128,79 Apportionment Income Tax Refund/Intercept Accounts \$ 511,106,215,79 \$ 490,440,705,06 \$ 661,974,794,58 \$ 605,669,608,68 \$ 636,954,812,73 Ad Valorem Reimbursement Fund \$ 34,294,768,21 \$ 32,866,544,90 \$ 36,878,569,12 \$ 40,644,043,00 \$ 42,815,655,84 Education Reform Revolving Fund \$ 28,018,366,93 \$ 274,106,984,45 \$ 431,496,783,14 \$ 33,8971,318,58 \$ 53,372,603,285,961 General Revenue Fund \$ 23,496,898,845,85 \$ 2,511,434,046,783,14 \$ 33,8971,318,58 \$ 33,372,603,852,091 Pooled Finance Program \$ 64,949,447,90 \$ 571,82779,154 \$ 2,236,6113,061 \$ 25,590,447,62 \$ 3,671,812,065 IesSW Workers Comp Rebates \$ 66,826,887,56 \$ 17,778,1599,66 \$ 23,001,103,061 \$ 225,990,447,62 \$ 23,014,501,706,76 \$ 224,782,193,10 Teacher's Retirement Revolving Fund \$ 174,473,84110 \$ 164,332,724,50 \$ 136,678,702,27 \$ 203,202,214,96 \$ 224,782,193,10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,		34,203.89	\$ 22,503.38	\$ 56,189.68	\$ 72,355.78	\$ 15,027.63	Cancelled Vouchers
Apportionment Income Tax Refund/Intercept Accounts \$ 511.06.215.79 \$ 490.440.705.06 \$ 661.974,794.58 \$ 605.669.608.68 \$ 636.954,812.73 Ad Valorem Reimbursement Fund \$ 34,294,768.21 \$ 32,866.54.90 \$ 36,878,5691.2 \$ 40,644,043.00 \$ 42,815,655.84 Education Reform Revolving Fund \$ 286,018,366.93 \$ 274106,984.45 \$ 431,496,783.14 \$ 338,971,318.58 \$ 35,70.82,269.61 General Revenue Fund \$ 2,349,689,845.58 \$ 2,511,434,071.43 \$ 2,886,695,307.92 \$ 3,214,581,706.76 \$ 3,372,630,852.00 1695Q Quality Jobs Program \$ 64,949,447.90 \$ 57,182,779.56 \$ 54,816,469.88 \$ 46,699.916.34 \$ 53,989,685.58 Pooled Finance Programs \$ 64,949,447.90 \$ 57,182,779.56 \$ 54,816,469.88 \$ 46,699.916.34 \$ 53,989,685.58 Pooled Finance Programs \$ 64,949,447.90 \$ 57,182,779.56 \$ 23,061,130.61 \$ 2,5590,447.62 \$ 3,671.812.0.63 1695W Workers Comp Rebates \$ 66,826,887.56 \$ 17,752,353.03 \$ 9,3452,476.21 \$ 20,47,821,83.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 <td></td> <td>317,188.88</td> <td>\$ 1,168,927.75</td> <td>\$-</td> <td>\$-</td> <td>\$ -</td> <td>Returned Funds - Pooled Finance Programs</td>		317,188.88	\$ 1,168,927.75	\$-	\$-	\$ -	Returned Funds - Pooled Finance Programs
Income Tax Refund/Intercept Accounts\$\$11,106,21579\$490,440,705.06\$661,974,794.58\$605,669,008.68\$635,954,812.73Ad Valorem Reimbursement Fund\$34,294,768.21\$32,866,544.90\$36,878,569.12\$40,644,043.00\$42,815,655.84Education Reform Revolving Fund\$286,018,366.93\$274,106,984.45\$431,496,783.14\$338,971,318.05\$537,082,569.61General Revenue Fund\$2349,689,845.58\$2.511,43,071.43\$2.866,695,307.92\$3,214,581,706.76\$\$3,372,082,569.811695Q Quality Jobs Program\$64,949,447.90\$\$5,7182,779.56\$54,816,469.88\$46,699.916.34\$5,398,685.58Pooled Finance Programs\$66,826,87.56\$7,771,599.66\$23,061,130.61\$29,043,936.22\$3,157,507.61Teacher's Retirement Revolving Fund\$77,713,784.110\$164,332,724.50\$136,678,702.27\$20,322,021.496\$24,1254,312.29OK Tourism & Passenger Rail Revolving Fund\$575,000,000.01\$2,000,000.00\$2,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$2,000,000.00\$2,000,000.00\$2,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000.00\$3,000,000	\$ 5,201,334,842.00	5,030,986,128.79	\$ 4,771,894,246.51	\$ 4,437,205,264.91	\$ 3,860,021,288.19	\$ 4,081,493,474.98	Total to be Apportioned
Ad Valorem Reimbursement Fund \$ 34,294,768.21 \$ 32,866,544.90 \$ 36,878,56912 \$ 40,644,043.00 \$ 42,815,655.84 Education Reform Revolving Fund \$ 286,018,366.93 \$ 274,106,984.45 \$ 431,496,783.14 \$ 338,971,318.58 \$ 357,082,569.61 General Revenue Fund \$ 2349,689,845.58 \$ 2,511,434,071.43 \$ 2,886,695,307.92 \$ 3,214,581,706.76 \$ 3,372,630,852.00 1695Q Quality Jobs Program \$ 64,949,447.90 \$ 57,182,779.56 \$ 54,816,469.88 \$ 46,699.916.34 \$ 53,989,685.58 Pooled Finance Programs \$ 66,826,887.56 \$ 17,752,353.03 \$ 9,345,247.61 \$ 29,403,936.23 \$ 21,557,016.01 1695W Workers Comp Rebates \$ 66,826,887.56 \$ 17,752,353.03 \$ 9,345,247.61 \$ 29,403,936.23 \$ 21,557,016.01 17eacher's Retirement Revolving Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 \$ 203,220,214.96 \$ 242,4782,193.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000.00 \$ 200,010,000 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,000,000.00 \$ 3,000,000.00 \$ 3,000,000.00 \$ 3,000,000.00							Apportionment
Education Reform Revolving Fund\$ 286,018,366.93\$ 274,106,984.45\$ 431,496,783.14\$ 338,971,318.58\$ 357,082,569,61General Revenue Fund\$ 2,349,689,845.58\$ 2,511,434,071,43\$ 2,288,695,307.92\$ 3,214,581,706.76\$ 3,372,630,852.001695Q Quality Jobs Program\$ 64,949,447.90\$ 571,827,79.56\$ 54,816,469.88\$ 46,699,916.34\$ 53,989,685.58Pooled Finance Programs\$ 8,929,875.91\$ 7,781,599.66\$ 23,061,130.61\$ 2,5590,447.62\$ 36,718,120.631695W Workers Comp Rebates\$ 66,826,887.56\$ 177,752,353.03\$ 9,345,247.61\$ 2,9403,936.23\$ 21,557,016.01Teacher's Retirement Revolving Fund\$ 171,473,841.10\$ 164,332,724.50\$ 136,678,702.27\$ 203,220,214.96\$ 224,782,193.10Rebuild Oklahoma Access & Driver Safety Fund\$ 575,000,000.00\$ 200,000.00\$ 200,000.00\$ 200,000.00\$ 200,000.00\$ 200,000.00\$ 2,000,000.00OK Tourism & Passenger Rail Revolving Fund\$ 3,000,000.00 </td <td>\$ 642,433,425.0</td> <td>636,954,812.73</td> <td>\$ 605,669,608.68</td> <td>\$ 661,974,794.58</td> <td>\$ 490,440,705.06</td> <td>\$ 511,106,215.79</td> <td>Income Tax Refund/Intercept Accounts</td>	\$ 642,433,425.0	636,954,812.73	\$ 605,669,608.68	\$ 661,974,794.58	\$ 490,440,705.06	\$ 511,106,215.79	Income Tax Refund/Intercept Accounts
General Revenue Fund \$ 2,349,689,84558 \$ 2,511,434,071,43 \$ 2,886,695,307,92 \$ 3,214,581,706,76 \$ 3,372,630,852.00 1695Q Quality Jobs Program \$ 64,949,447,90 \$ 57,182,779,56 \$ 54,816,469.88 \$ 46,699,916,34 \$ 53,989,685,58 Pooled Finance Programs \$ 8,929,875,91 \$ 7,781,599,66 \$ 25,500,447,62 \$ 3,6718,120,63 1695W Workers Comp Rebates \$ 66,826,887,56 \$ 177,752,353,03 \$ 9,345,247,61 \$ 29,403,936,23 \$ 21,557,016,01 Teacher's Retirement Revolving Fund \$ 171,473,841,10 \$ 164,332,724,50 \$ 136,678,702,27 \$ 203,220,214,96 \$ 224,782,193,10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000,00 \$ 290,914,164,60 \$ 183,107,550,78 \$ 223,987,016,31 \$ 241,254,312,29 OK Tourism & Passenger Rail Revolving Fund \$ 3,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 2,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00 \$ 3,000,000,00	\$ 44,573,200.0	42,815,655.84	\$ 40,644,043.00	\$ 36,878,569.12	\$ 32,866,544.90	\$ 34,294,768.21	Ad Valorem Reimbursement Fund
1695Q Quality Jobs Program \$ 64,949,447.90 \$ 57,182,779.56 \$ 54,816,469.88 \$ 46,699,916.34 \$ 53,989,685.58 Pooled Finance Programs \$ 8,929,875.91 \$ 7,781,599,66 \$ 23,061,130.61 \$ 25,590,447.62 \$ 36,718,720.63 1695W Workers Comp Rebates \$ 66,826,887.56 \$ 17,752,353.03 \$ 9,345,247.61 \$ 29,403,936.23 \$ 21,557,016.01 Teacher's Retirement Revolving Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 \$ 203,220,214.96 \$ 224,782,193.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000.00 \$ 290,914,164.60 \$ 183,107,550.78 \$ 223,987,016.31 \$ 241,254,312.29 OK Tourism & Passenger Rail Revolving Fund \$ 3,000,000.00 \$ 3,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,00	\$ 371,740,488.00	357,082,569.61	\$ 338,971,318.58	\$ 431,496,783.14	\$ 274,106,984.45	\$ 286,018,366.93	Education Reform Revolving Fund
Pooled Finance Programs \$ 8,929,875.91 \$ 7,781,599.66 \$ 23,061,30.61 \$ 25,590,447.62 \$ 36,718,120.63 1695W Workers Comp Rebates \$ 66,826,887.56 \$ 17,752,353.33 \$ 9,345,247.61 \$ 29,403,936.23 \$ 21,557,016.01 Teacher's Retirement Revolving Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 \$ 203,220,214.96 \$ 224,782,193.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,0000 \$ 290,914,164.60 \$ 183,107,557.78 \$ 223,987,016.34 \$ 241,224,312.29 OK Tourism & Passenger Rail Revolving Fund \$ 3,000,0000 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,000,000.00 <td>\$ 3,514,414,012.00</td> <td>3,372,630,852.00</td> <td>\$ 3,214,581,706.76</td> <td>\$ 2,886,695,307.92</td> <td>\$ 2,511,434,071.43</td> <td>\$ 2,349,689,845.58</td> <td>General Revenue Fund</td>	\$ 3,514,414,012.00	3,372,630,852.00	\$ 3,214,581,706.76	\$ 2,886,695,307.92	\$ 2,511,434,071.43	\$ 2,349,689,845.58	General Revenue Fund
1695W Workers Comp Rebates \$ 66,826,887.56 \$ 17,752,353.03 \$ 9,345,247.61 \$ 29,403,936.23 \$ 21,557,016.01 Teacher's Retirement Revolving Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 \$ 203,220,214.96 \$ 224,782,193.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000.00 \$ 290,914,164.60 \$ 183,107,550.78 \$ 223,987,016.34 \$ 241,254,312.29 OK Tourism & Passenger Rail Revolving Fund \$ 2,000,000.00 \$ 3,000,000.00 \$ 3,000,000.0		53,989,685.58	\$ 46,699,916.34	\$ 54,816,469.88	\$ 57,182,779.56	\$ 64,949,447.90	1695Q Quality Jobs Program
Teacher's Retirement Revolving Fund \$ 171,473,841.10 \$ 164,332,724.50 \$ 136,678,702.27 \$ 203,220,214.96 \$ 224,782,193.10 Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000.00 \$ 290,914,164.60 \$ 183,107,550.78 \$ 223,987,016.34 \$ 241,254,312.29 OK Tourism & Passenger Rail Revolving Fund \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,000,000.00 <td>\$ 101,380,506.0</td> <td>36,718,120.63</td> <td>\$ 25,590,447.62</td> <td>\$ 23,061,130.61</td> <td>\$ 7,781,599.66</td> <td>\$ 8,929,875.91</td> <td>Pooled Finance Programs</td>	\$ 101,380,506.0	36,718,120.63	\$ 25,590,447.62	\$ 23,061,130.61	\$ 7,781,599.66	\$ 8,929,875.91	Pooled Finance Programs
Rebuild Oklahoma Access & Driver Safety Fund \$ 575,000,000.00 \$ 290,914,164.60 \$ 183,107,550.78 \$ 223,987,016.34 \$ 241,254,312.29 OK Tourism & Passenger Rail Revolving Fund \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,000,		21,557,016.01	\$ 29,403,936.23	\$ 9,345,247.61	\$ 17,752,353.03	\$ 66,826,887.56	1695W Workers Comp Rebates
OK Tourism & Passenger Rail Revolving Fund \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 2,000,000.00 \$ 3,000	\$ 234,009,300.0	224,782,193.10	\$ 203,220,214.96	\$ 136,678,702.27	\$ 164,332,724.50	\$ 171,473,841.10	Teacher's Retirement Revolving Fund
Public Transit Revolving Fund \$ 3,000,000.00	\$ 249,583,000.0	241,254,312.29	\$ 223,987,016.34	\$ 183,107,550.78	\$ 290,914,164.60	\$ 575,000,000.00	Rebuild Oklahoma Access & Driver Safety Fund
OK Film Enhancement Rebate Program Rev Fund \$ 8,000,000.00 \$ 8,00	\$ 2,000,000.0	2,000,000.00	\$ 2,000,000.00	\$ 2,000,000.00	\$ 2,000,000.00	\$ 2,000,000.00	OK Tourism & Passenger Rail Revolving Fund
Filmed in Oklahoma Program Revolving Fund \$ - \$ - \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$ \$ 30,000,000.00 \$	\$ 3,000,000.0	3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	Public Transit Revolving Fund
	\$ 8,000,000.0	8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00	OK Film Enhancement Rebate Program Rev Fund
Compressed Natural Gas Conv Safety & Reg Fund \$ 204,226.00 \$ 209,361.00 \$ 150,709.00 \$ 126,038.00 \$ 200,911.00	\$ 30,000,000.0	30,000,000.00	\$ 30,000,000.00	\$-	\$-	\$-	Filmed in Oklahoma Program Revolving Fund
	\$ 200,911.0	200,911.00	\$ 126,038.00	\$ 150,709.00	\$ 209,361.00	\$ 204,226.00	Compressed Natural Gas Conv Safety & Reg Fund
Total Apportionment for Fiscal Year \$ 4,081,493,474.98 \$ 3,860,021,288.19 \$ 4,437,205,264.91 \$ 4,771,894,246.51 \$ 5,030,986,128.79	\$ 5,201,334,842.0	; 5,030,986,128.79	\$ 4,771,894,246.51	\$ 4,437,205,264.91	\$ 3,860,021,288.19	\$ 4,081,493,474.98	Total Apportionment for Fiscal Year
Available for Apportionment Net of Refunds, Rebates, and Incentive Payments \$ 3,429,476,821.82 \$ 3,286,654,489.88 \$ 3,687,856,913.23 \$ 4,064,404,299.64 \$ 4,281,565,582.84	\$ 4,457,320,000.0	4,281,565,582.84	\$ 4,064,404,299.64	\$ 3,687,856,913.23	\$ 3,286,654,489.88	\$ 3,429,476,821.82	Available for Apportionment Net of Refunds, Rebates, and Incentive Payments