

ENROLLED HOUSE  
BILL NO. 2205

By: Nations, Nance and  
Winchester of the House

and

Monson and Capps of the  
Senate

An Act relating to revenue and taxation; requiring the Oklahoma Tax Commission to transfer certain monies to refund aircraft excise taxes paid in error; setting forth certain limitations; providing for reimbursement of certain account; providing for noncodification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

The Oklahoma Tax Commission shall transfer monies out of the Income Tax Withholding Funds in the Official Depository Clearing Account of the Tax Commission to refund aircraft excise taxes paid in error. The Tax Commission shall only transfer enough monies to pay those refund requests approved for payment prior to July 1, 2000. Future collections of aircraft excise taxes shall be designated to the Income Tax Withholding Funds until the account has been fully reimbursed for paying the refunds.

SECTION 2. This act shall become effective July 1, 2000.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 17th day of May, 2000.

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Speaker of the House of  
Representatives

Passed the Senate the 18th day of May, 2000.

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President of the Senate