

An Act relating to revenue and taxation; amending 47 O.S. 1991, Section 1132, as amended by Section 1, Chapter 10, O.S.L. 1995 (47 O.S. Supp. 1998, Section 1132), which relates to motor vehicle registration fee; modifying and deleting certain vehicle registration fees; setting forth certain transfer fee; amending 47 O.S. 1991, Section 1141.1, as last amended by Section 1, Chapter 95, O.S.L. 1997 (47 O.S. Supp. 1998, Section 1141.1), which relates to retention of taxes and fees by motor license agents; modifying certain excise tax to be collected; amending 68 O.S. 1991, Section 1353, as amended by Section 3, Chapter 269, O.S.L. 1996 (68 O.S. Supp. 1998, Section 1353), which relates to purpose and apportionment of sales tax; requiring certain funds to apportioned according to certain law; levying excise tax upon transfer of motor vehicles; setting forth amount of excise tax; requiring excise tax to be based on certain value; setting forth time excise tax due; providing for collection of excise tax; authorizing additional excise tax; setting forth penalty for delinquent taxes; prohibiting municipal or county sales or use tax upon motor vehicles; amending 68 O.S. 1991, Section 1355, as last amended by Section 3, Chapter 337, O.S.L. 1995 (68 O.S. Supp. 1998, Section 1355), which relates to exemptions from sales tax; deleting exemption from sales tax for motor vehicles; amending 68 O.S. 1991, Section 1361, as last amended by Section 561, Chapter 133, O.S.L. 1997 (68 O.S. Supp. 1998, Section 1361), which relates to payment and collection of sales tax; providing certain exception; repealing 68 O.S. 1991, Sections 2103, as amended by Section 21, Chapter 294, O.S.L. 1997, 2104, as amended by Section 2, Chapter 300, O.S.L. 1992, 2104.1, 2104.3, 2105, as last amended by Section 3, Chapter 179, O.S.L. 1998, and 2106 (68 O.S. Supp. 1998, Sections 2103, 2104 and 2105), which relate to vehicle excise tax; providing for codification; providing an effective date; and declaring an emergency.