

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1004a, as amended by Section 2, Chapter 337, O.S.L. 1995 (68 O.S. Supp. 1998, Section 1004a), which relates to apportionment of gross production tax on value; modifying apportionment; requiring apportionment to be based on certain factors; setting forth certain calculation; stating that certain apportionment is in addition to other monies received; providing an effective date; and declaring an emergency.