An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 221 and 226, which relate to the Uniform Tax Procedure Code; permitting taxpayer to appeal under certain procedure; excluding penalty and interest under certain circumstances; deleting certain prohibition for extending certain time period; deleting reference to certain limitation; providing for payment of tax under protest and excluding penalty and interest; providing for certain extended period; modifying failure to file certain assessment within certain time period; modifying certain jurisdictional requirements; prohibiting certain action; excluding penalty and interest upon certain payment; and providing an effective date.