

An Act relating to revenue and taxation; amending 47 O.S. 1991, Section 1104, as last amended by Section 1, Chapter 294, O.S.L. 1997 (47 O.S. Supp. 1998, Section 1104), which relates to apportionment of motor vehicle fees, taxes, and penalties; modifying apportionment of motor vehicle fees; amending 68 O.S. 1991, Sections 1355, as last amended by Section 3, Chapter 337, O.S.L. 1995, and 1357, as last amended by Section 5, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 1998, Section 1355 and 1357), which relate to sales tax; modifying exemption from sales tax for motor vehicles; amending 68 O.S. 1991, Section 2103, as amended by Section 21, Chapter 294, O.S.L. 1997 (68 O.S. Supp. 1998, Section 2103), which relates to vehicle excise tax; reducing excise tax levy; providing an effective date; and declaring an emergency.