

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 207, 221 and 227, as amended by Section 11, Chapter 146, O.S.L. 1993 (68 O.S. Supp. 1998, Section 227), which relate to the Uniform Tax Procedure Code; placing certain burden of proof on the Oklahoma Tax Commission in certain hearings and court proceedings; providing for civil damages for certain unauthorized tax collections; providing that such actions are exclusive remedies; stating amount of damages which may be recovered; requiring exhaustion of administrative remedies; providing for reduction of certain damages; providing certain limitation period; providing for codification; and providing an effective date.