

An Act relating to revenue and taxation; amending Section 6, Chapter 345, O.S.L. 1996, as last amended by Section 3, Chapter 405, O.S.L. 1998 (68 O.S. Supp. 1998, Section 500.6), which relates to apportionment of motor fuel taxes; clarifying taxes to be apportioned; amending 68 O.S. 1991, Section 3202, as last amended by Section 41 of Enrolled Senate Bill No. 720 of the 1st Session of the 47th Oklahoma Legislature, which relates to exemptions from documentary stamp tax; modifying certain exemption; providing an effective date; and declaring an emergency.