

An Act relating to revenue and taxation; amending Section 21, Chapter 146, O.S.L. 1993, as last amended by Section 12, Chapter 390, O.S.L. 1999 (68 O.S. Supp. 1999, Section 1367.1), and Section 22, Chapter 146, O.S.L. 1993, as amended by Section 17, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 1999, Section 1410.1), which relate to sales and use tax deduction for keeping records, filing reports, and remitting tax; reapportioning certain funds; providing an effective date; and declaring an emergency.