

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2105, as last amended by Section 5, Chapter 149, O.S.L. 1999 (68 O.S. Supp. 1999, Section 2105), which relates to motor vehicle excise taxes; modifying exemption from motor vehicle excise tax for vehicles purchased to be used by business engaged in renting motor vehicles without a driver; providing an effective date; and declaring an emergency.