

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 221, as amended by Section 1, Chapter 407, O.S.L. 1999, 225, as last amended by Section 26, Chapter 293, O.S.L. 1999, 227, as amended by Section 11, Chapter 146, O.S.L. 1993 and 228 (68 O.S. Supp. 1999, Sections 221, 225 and 227), which relate to the Uniform Tax Procedure Act; modifying requirements and procedures relating to certain hearings before Oklahoma Tax Commission; allowing appeal of certain actions to district court; specifying certain duties of Tax Commission and district court; modifying procedures for appeal from decisions of Tax Commission; specifying circumstances under which decisions of Tax Commission and district court deemed final; providing and specifying procedures for appeal from decisions of district court; providing an effective date; and declaring an emergency.