

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 809, as last amended by Section 1, Chapter 427, O.S.L. 1998 (68 O.S. Supp. 2000, Section 809), which relates to exemptions from imposition of estate tax; modifying persons to whom estate transferred exempt from tax; providing an effective date; and declaring an emergency.