

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2104, as last amended by Section 9, Chapter 250, O.S.L. 2000 (68 O.S. Supp. 2000, Section 2104), which relates to value of vehicles for excise tax purposes; requiring automotive reference material to reflect loan value; modifying term; providing an effective date; and declaring an emergency.