

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 5, Chapter 314, O.S.L. 2000, 227, as amended by Section 11, Chapter 146, O.S.L. 1993, 228 and 815, as last amended by Section 5, Chapter 334, O.S.L. 1996 (68 O.S. Supp. 2000, Sections 221, 225, 227 and 815), which relate to the Uniform Tax Procedure Act and estate taxes; modifying requirements and procedures relating to certain hearings before Oklahoma Tax Commission; specifying certain duties of Tax Commission; modifying procedures for appeal from decisions of Tax Commission; specifying circumstances under which decisions of Tax Commission deemed final; requiring availability for public inspection and publication of certain decisions; transferring certain duties from county clerk to court clerk; providing and specifying procedures for appeal from decisions of district court; providing an effective date; and declaring an emergency.