

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1353, as last amended by Section 8, Chapter 254, O.S.L. 1999 (68 O.S. Supp. 2000, Section 1353), which relates to purpose and apportionment of sales tax; requiring certain funds to be apportioned according to certain law; amending 68 O.S. 1991, Section 1361, as last amended by Section 561, Chapter 133, O.S.L. 1997 (68 O.S. Supp. 2000, Section 1361), which relates to collection and payment of sales tax; providing certain exception; setting forth certain exemption; setting forth definitions; levying excise tax upon transfer of motor vehicles; setting forth amount of excise tax; requiring excise tax to be based on certain value; requiring certain value to be within certain limits; setting forth determination of value of motor vehicles for excise tax purposes; requiring bill of sale or other form to be presented; levying certain excise tax on certain trucks, truck-tractors, trailers, or semitrailers; setting forth certain exemptions; requiring transfer of ownership to include lease and lease-purchase agreements; setting forth time excise tax due; providing for collection of excise tax; authorizing additional excise tax; setting forth penalty for delinquent taxes; stating that excise tax shall be in lieu of sales or use tax; prohibiting municipal or county sales or use tax upon motor vehicles; prohibiting motor license agents from obtaining certain deduction; setting forth certain exemptions from excise tax; allowing certain credit to excise tax under certain circumstances; setting forth certain exemptions from excise tax; prohibiting other exemptions; levying excise tax on manufactured homes; setting forth value of manufactured homes for purposes of excise tax; providing for apportionment of excise tax; setting forth procedure upon failure to pay certain tax; authorizing certain officer to seize vehicle; permitting certain hearing; authorizing sale of vehicle under certain circumstances; amending 47 O.S. 1991, Section 1151, as last amended by Section 1, Chapter 168, O.S.L. 2000 (47 O.S. Supp. 2000, Section 1151), which relates to offenses and penalties; increasing certain fine; authorizing Oklahoma Tax Commission to establish a tax amnesty program to waive certain penalties; requiring certain terms and conditions to be determined by Oklahoma Tax Commission; authorizing Oklahoma Tax Commission to expend certain funds for certain purpose; exempting Oklahoma Tax Commission from certain provision; amending 68 O.S. 1991, Section 2110, as amended by Section 1, Chapter 138, O.S.L. 1992 (68 O.S. Supp. 2000, Section 2110), which relates to rental tax; modifying certain references; repealing 68 O.S. 1991, Sections 2101, as last amended by Section 8, Chapter 150, O.S.L. 2000, 2102, 2103, as last amended by Section 8, Chapter 250, O.S.L. 2000, 2104, as last amended by Section 9, Chapter 250, O.S.L. 2000, 2104.3, 2105, as last amended by Section 5, Chapter 149, O.S.L. 1999, 2106 and 2108 (68 O.S. Supp. 2000, Sections 2101, 2103, 2104 and 2105), which relate to vehicle excise tax; providing for codification; providing an effective date; and declaring an emergency.