

An Act relating to revenue and taxation; amending 37 O.S. 1991, Sections 518, as last amended by Section 2 of Enrolled Senate Bill No. 501 of the 1st Session of the 48th Oklahoma Legislature and 578, as amended by Section 20, Chapter 361, O.S.L. 1994 (37 O.S. Supp. 2000, Section 578), which relate to the Oklahoma Alcoholic Beverage Control Act; providing for an administrative fee for certain licenses; specifying renewal fee for certain license; providing for distribution of revenues generated from the mixed beverage gross receipts tax; specifying minimum bond for mixed beverage permit holders; amending 47 O.S. 1991, Sections 1110, as last amended by Section 1 of Enrolled Senate Bill No. 526 of the 1st Session of the 48th Oklahoma Legislature and 1111, as last amended by Section 4, Chapter 289, O.S.L. 1998 (47 O.S. Supp. 2000, Section 1111), which relate to certificates of title; increasing time period for a secured party to return the lien entry form and lien filing fee; eliminating the vehicle inspection requirement for a rebuilt title; authorizing the Oklahoma Tax Commission to issue certain temporary permits for certain vehicles; stating the permits will be honored by certain members; stating purpose for such permits; defining term; setting forth permit period and fee; providing for apportionment of fee; requiring separate permit for each vehicle; limiting weight registration of permits; providing for issuance of permits; amending 47 O.S. 1991, Sections 1120, as last amended by Section 3, Chapter 232, O.S.L. 1999 and 1124.1, as amended by Section 4, Chapter 294, O.S.L. 1997 (47 O.S. Supp. 2000, Sections 1120 and 1124.1), which relate to proportional registration of vehicles; allowing the use of an estimated mileage chart in certain situations; allowing the Tax Commission to enter into certain agreements relating to self-issue temporary permits or authorizations; amending 68 O.S. 1991, Sections 230, as last amended by Section 2, Chapter 407, O.S.L. 1999, 231, as last amended by Section 3, Chapter 407, O.S.L. 1999 and 234, as last amended by Section 4, Chapter 407, O.S.L. 1999 (68 O.S. Supp. 2000, Sections 230, 231 and 234), which relate to uniform tax procedures; modifying certain filing requirement by the Oklahoma Tax Commission; amending 68 O.S. 1991, Section 812, as last amended by Section 4, Chapter 334, O.S.L. 1996 (68 O.S. Supp. 2000, Section 812), which relates to estate tax reporting requirements; modifying provisions related to amount released by financial institutions without certain notification; modifying amounts available for release; modifying amounts available for release to certain entities; amending 68 O.S. 1991, Section 1010, as last amended by Section 12, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 2000, Section 1010), which relates to gross production tax reports; apportioning gross production tax penalties to the General Revenue Fund; amending 68 O.S. 1991, Sections 1356, as last amended by Section 37 of Enrolled House Bill No. 1965 of the 1st Session of the 48th Oklahoma Legislature and 1357, as last amended by Section 2, Chapter 337, O.S.L. 2000 (68 O.S. Supp. 2000, Section 1357), which relates to sales tax exemptions; exempting from sales tax sales to certain organizations conducting a national sports championship and sales of materials and supplies to owners of certain ships, motor vessels or barges; amending 68 O.S. 1991, Section 2358, as last amended by Section 12 of Enrolled House Bill No. 1231 of the 1st Session of the 48th Oklahoma Legislature, which relates to income tax adjustments; making certain income tax deduction apply to corporate and individual taxpayers; amending 68 O.S. 1991, Sections 2817, as last amended by Section 1, Chapter 255, O.S.L. 2000, 2820, 2823, as last amended by Section 3, Chapter 326, O.S.L. 1994, 2860, as amended by Section 13, Chapter 57, O.S.L. 1995, 2881, as last amended by Section 2, Chapter 337, O.S.L. 1997 and 2902, as last amended by Section 1 of Enrolled Senate Bill No. 101 of the 1st Session of the 48th Oklahoma Legislature (68 O.S. Supp. 2000, Sections 2817, 2860, 2881 and 2823), which relate to ad valorem tax; modifying the

calculation of the use value of buffer strips; modifying duties of the county assessor; requiring physical inspections of personal property; modifying date for certification of certain assessed valuations; modifying time limit to file written complaint; clarifying calculation of increased payroll for purposes of the manufacturing ad valorem tax exemption; requiring State Auditor and Inspector to prescribe certain form; amending 29 O.S. 1991, Section 3-310, as last amended by Section 2, Chapter 216, O.S.L. 1998 (29 O.S. Supp. 2000, Section 3-310), which relates to income tax checkoff for the Oklahoma Wildlife Diversity Program; modifying income tax return form relating to donation from tax refund; amending 56 O.S. 1991, Section 59.1, which relates to the income tax checkoff for the Oklahoma Indigent Health Care Fund; modifying income tax return form relating to donation from tax refund; amending Section 2, Chapter 245, O.S.L. 1995, as amended by Section 6, Chapter 210, O.S.L. 1998, and as renumbered by Section 9, Chapter 210, O.S.L. 1998 (63 O.S. Supp. 2000, Section 1-558), which relates to income tax checkoff for the Oklahoma Breast Cancer Act; modifying income tax return form relating to donation from tax refund; amending Section 4, Chapter 279, O.S.L. 2000 (63 O.S. Supp. 2000, Section 2220.4), which relates to donation to the Oklahoma Organ Donor Education and Awareness Program Fund; modifying income tax return relating to donation to the Fund; amending Section 1, Chapter 25, O.S.L. 2000 (68 O.S. Supp. 2000, Section 2368.1), which relates to income tax checkoff for the Oklahoma City National Memorial Foundation; modifying income tax return form relating to donation from tax refund; amending Section 37, Chapter 278, O.S.L. 1994 (72 O.S. Supp. 2000, Section 63.19), which relates to income tax checkoff for the Oklahoma Department of Veterans Affairs Equipment and Capital Improvement Program; modifying income tax return form relating to donation from tax refund; repealing 37 O.S. 1991, Section 518, as last amended by Section 1 of Enrolled Senate Bill No. 2 of the 1st Session of the 48th Oklahoma Legislature, which is a duplicate section which relates to liquor licenses; repealing 68 O.S. 1991, Section 1356, as last amended by Section 1 of Enrolled Senate Bill No. 8 of the 1st Session of the 48th Oklahoma Legislature, which is a duplicate section which relates to sales tax exemptions; providing for codification; providing an effective date; and declaring an emergency.