

An Act relating to motor vehicles and revenue and taxation; providing for state preemption of legislation relating to inattentive driving and cellular telephone usage in automobiles; providing that certain orders, ordinances or regulations be null and void or not be more stringent than those of state; defining terms; stating legislative findings and intent; providing for application of act; providing that certain mobile telecommunications services be deemed to be provided by customer's home service provider; specifying charges for mobile telecommunications services subject to taxation; specifying responsibilities of home service providers; specifying certain duties and authority of Oklahoma Tax Commission; requiring certain notification if customer believes certain billing amounts to be erroneous; specifying procedures to be followed by home service provider upon such notification; providing that cause of action not accrue except under certain circumstances; providing for provision of electronic database to home service provider; holding home service provider harmless from certain tax, charge or fee liability; providing for changes to database; providing rebuttable presumption that home service provider has exercised due diligence under certain conditions; specifying time period for which certain provisions applicable; specifying circumstances under which provisions of act are invalid; amending 68 O.S. 1991, Sections 1352, as last amended by Section 3, Chapter 301, O.S.L. 1998 and 1354, as last amended by Section 7, Chapter 390, O.S.L. 1999 (68 O.S. Supp. 2000, Sections 1352 and 1354), which relate to the Oklahoma Sales Tax Code; modifying definition; levying sales tax upon certain mobile telecommunications services; levying certain vehicle registration fee and providing for apportionment thereof; repealing 47 O.S. 1991, Sections 851, as amended by Section 1, Chapter 287, O.S.L. 1996, 852, 853, 854, as last amended by Section 1, Chapter 232, O.S.L. 1999, 855, as last amended by Section 2, Chapter 158, O.S.L. 1998, Section 1, Chapter 92, O.S.L. 1999, 856, as last amended by Section 3, Chapter 158, O.S.L. 1998, 856.1, as last amended by Section 2, Chapter 92, O.S.L. 1999, 856.1A, 856.2, as amended by Section 274, Chapter 145, O.S.L. 1993, 856.3, 856.4, 857, 858, as last amended by Section 2, Chapter 179, O.S.L. 1997, 859, as last amended by Section 4, Chapter 158, O.S.L. 1998 and 860 (47 O.S. Supp. 2000, Sections 851, 854, 855, 855.1, 856, 856.1, 856.2, 858 and 859), which relate to vehicle inspections; providing for codification; providing an effective date; and declaring an emergency.