An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 1001, as last amended by Section 5, Chapter 315, O.S.L. 2000, 1003, as amended by Section 4, Chapter 30, O.S.L. 1992, 1101 and 1102, as amended by Sections 9 and 10, Chapter 328, O.S.L. 1995, 1103, as last amended by Section 12, Chapter 275, O.S.L. 1997 2353, as last amended by Section 3, Chapter 360, O.S.L. 1996, (68 O.S. Supp. 2000, Sections 1001, 1003, 1101, 1102, 1103 and 2353), which relate to gross production, petroleum excise and income taxes; modifying dates upon which certain gross production tax rates are effective; modifying definition; modifying circumstances under which payment of certain fee required; modifying tax years for which oil and gas depletion allowance limited for certain taxpayers; amending 17 O.S. 1991, Section 180.10, as amended by Section 5, Chapter 328, O.S.L. 1995 (17 O.S. Supp. 2000, Section 180.10), which relates to the Corporation Commission Plugging Fund; extending date at which certain maintenance level required; extending termination date of certain provisions; extending time period for which certain tax levied and apportioned in certain manner; amending 47 O.S. 1991, Section 14-113, which relates to highways; limiting right of local authorities to regulate use of overweight vehicles; providing an effective date; and declaring an emergency.