

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 809, as last amended by Section 1, Chapter 427, O.S.L. 1998 (68 O.S. Supp. 2000, Section 809), which relates to estate tax exemptions; providing that certain exemptions be allowed upon entire estate; providing for apportionment of exemption under certain circumstances; and providing an effective date.