

An Act relating to administration of the tax collection system; amending 68 O.S. 2001, Sections 221, 225, 500.6, 805, 1353, 1356, as last amended by Section 2 of Enrolled Senate Bill No. 1253 of the 2nd Session of the 48th Oklahoma Legislature, 1403, 1405, 2352, 2357.11, as amended by Section 1 of Enrolled House Bill No. 2073 of the 2nd Session of the 48th Oklahoma Legislature, 2368 and 2375, which relate to the Uniform Tax Procedure Code, motor fuel taxes, estate taxes, sales taxes, use taxes and income taxes; modifying time period within which certain filing may be made with Tax Commission; modifying date upon which proposed assessment by Tax Commission becomes final; modifying duties of taxpayer desiring to appeal from certain orders, rulings or findings of Tax Commission; modifying certain appeal procedures; modifying conditions precedent to right of appeal; modifying time period for submission of certain bonds; authorizing Tax Commission to establish tax amnesty program during which certain penalties and interest waived; excluding certain penalties and interest therefrom; specifying conditions under which waiver may be given and application of waiver; authorizing Tax Commission to make certain expenditures; modifying apportionment of certain revenues; modifying exemption for certain sales from sales tax; modifying date by which use taxes required to be remitted by certain taxpayers; modifying authorized utilization of certain income tax credits; modifying date by which certain income tax returns and payments due under certain conditions; providing for codification; providing effective dates; and declaring an emergency.