

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 221 and 225, which relate to the Uniform Tax Procedure Code; modifying time period within which certain filing may be made with Oklahoma 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; providing an effective date; and declaring an emergency.