

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 221, as amended by Section 1, Chapter 407, O.S.L. 1999, 225, as last amended by Section 5, Chapter 314, O.S.L. 2000, 227, as amended by Section 11, Chapter 146, O.S.L. 1993, 228, 815, as last amended by Section 5, Chapter 334, O.S.L. 1996, 2830, as amended by Section 1, Chapter 323, O.S.L. 1996, 2881, as last amended by Section 2, Chapter 337, O.S.L. 1997, 2882, 2883, 3024, as last amended by Section 3, Chapter 337, O.S.L. 1997, 3025, 3026, 3027 and 3028 (68 O.S. Supp. 2000, Sections 221, 225, 227, 815, 2830, 2881 and 3024), which relate to appeals of decisions of the Oklahoma Tax Commission; amending 62 O.S. 1991, Sections 365.3, as amended by Section 10, Chapter 277, O.S.L. 1994, 365.4 and 436c (62 O.S. Supp. 2000, Section 365.3), which relate to public finance; re-creating Court of Tax Review; providing for divisions thereof and for jurisdiction, powers, duties and procedures of such divisions; transferring certain duties, responsibilities and cases; providing for appointment, salary, terms, resolution of conflicts of interest and travel expenses of judges to Tax Commission Appeals Division; granting authority to adopt certain rules and procedures; providing for office space and administration of Division; providing procedure for filling of vacancies; prohibiting certain political activity; providing procedures for issuance and transmission of certain decisions; providing procedures for appeals therefrom; modifying procedures for certain hearings before and decisions of Oklahoma Tax Commission; requiring publication of certain decisions; specifying circumstances under which certain decisions deemed final; specifying certain duties of Oklahoma Supreme Court; modifying certain references to Court of Tax Review; providing for codification; providing an effective date; and declaring an emergency.