

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2104, as last amended by Section 9, State Question No. 691, Legislative Referendum No. 319 (68 O.S. Supp. 2000, Section 2104), which relates to vehicle excise taxes; modifying determination of value of vehicle for excise tax purposes; providing an effective date; and declaring an emergency.