

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 301, which relates to the Cigarette Stamp Tax; defining terms; providing requirements for delivery of sales of cigarettes; requiring confirmation of certain information before mailing of shipment; providing requirements for notice required to be filed; providing mailing requirements; requiring filing with Tax Commission prior to delivery sales; requiring person to collect and remit taxes for such sales; providing for penalties for violations of provisions related to delivery sales; providing for enforcement of provisions related to delivery sales; providing for codification; and providing an effective date.