

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1365, as last amended by Section 2, Chapter 376, O.S.L. 2003 and 1405, as last amended by Section 3, Chapter 376, O.S.L. 2003 (68 O.S. Supp. 2003, Sections 1365 and 1405), which relate to sales and use tax; eliminating certain requirements for the remitting of sales and use taxes; amending Section 16, Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2003, Section 1364.2), which relates to the special event permit; modifying definition; amending Section 24, Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2003, Section 2385.30), which relates to withholding by certain entities; exempting certain entities from withholding requirements; providing an effective date; and declaring an emergency.