

An Act relating to revenue and taxation; enacting the Master Settlement Agreement Complementary Act; stating legislative declarations; defining terms; requiring tobacco product manufacturers to execute a certification; specifying contents of certification; providing procedures regarding the certifications; requiring the Attorney General to develop a directory; specifying contents of the directory; making certain actions unlawful; requiring certain entities to appoint an agent for service of process; providing for the Secretary of State to be appointed as agent under certain circumstances; requiring stamping agents to submit certain information to the Oklahoma Tax Commission; providing for the sharing of certain information; allowing the Attorney General to gain access to certain information; authorizing the Oklahoma Tax Commission to suspend or revoke the license of a stamping agent and impose civil penalties for certain violations; declaring certain cigarettes as contraband; providing for the seizure of certain property and providing procedures related thereto; making certain actions unlawful; exempting certain proceedings from the Administrative Procedures Act; adding requirement for a stamping agent's license; providing for implementation of the act; authorizing promulgation of rules; providing for the recovery of certain costs and fees; providing for the disgorgement of profits from violations of act; repealing Section 1, Chapter 333, O.S.L. 2002 (68 O.S. Supp. 2003, Section 360), which relates to tobacco product manufacturers; providing for codification; and declaring an emergency.