

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 217, as amended by Section 5, Chapter 472, O.S.L. 2003, 811, 815, as amended by Section 12, Chapter 472, O.S.L. 2003, 1354, as amended by Section 2, Chapter 413, O.S.L. 2003, Section 25, Chapter 413, O.S.L. 2003, 1356, as last amended by Section 1 of Enrolled Senate Bill No. 1383 of the 2nd Session of the 49th Oklahoma Legislature, 1356.1, 1357, as last amended by Section 9, Chapter 413, O.S.L. 2003, 1357.6, as amended by Section 10, Chapter 413, O.S.L. 2003, 1359.1, 1365, as amended by Section 71 of Enrolled House Bill No. 2725 of the 2nd Session of the 49th Oklahoma Legislature, 1411, 1703, 2385.16 and 6003.1(68 O.S. Supp. 2003, Section 217, 815, 1354, 1354.32, 1356, 1357, 1357.6 and 1365), which relate to tax administration, estate tax, sales tax, income tax and aircraft excise tax; modifying amounts payable and time period for payment to avoid certain penalty; extending time period by which to file certain objection; repealing certain exception; modifying type of return to be filed under specified circumstances; deleting from sales tax levy transmission and delivery of certain services; authorizing Oklahoma Tax Commission to provide certain relief from liability; providing specified sales tax exemptions; limiting number of certain eligibility cards; deleting requirement to provide certain information and limit on authorization; modifying expiration of cards; providing certain exemption from sales tax and defining term; modifying sales tax exemption and related definition with respect to specified items; modifying certain refunds provisions relating to manufacturers; eliminating certain criteria for exception from filing procedures; modifying definition; providing requirement that certain entities levy tax at specified rate; limiting certain bonding requirement; subjecting certain refund warrant to Uniform Unclaimed Property Act; deleting provision for refund of certain excise tax; providing procedures for request to designate certain taxes to benefit of specified entity; repealing 68 O.S. 2001, Section 826 and 827, which relate to estate tax; and providing an effective date.