

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, 1367.1, as last amended by Section 17, Chapter 472, O.S.L. 2003, and 1405, as last amended by Section 29, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2003, Sections 1365, 1367.1 and 1405), which relate to sales and use taxes; providing exception from certain requirements for sales tax remitters; requiring the Oklahoma Tax Commission to grant certain requests; modifying percentage deduction for certain sales tax remitters; providing exception from certain requirements for use tax vendors; providing an effective date; and declaring an emergency.