

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 223, which relates to uniform tax procedures; modifying Tax Commission authority relating to false or fraudulent reports or returns; amending 68 O.S. 2001, Sections 1009, as amended by Section 2, Chapter 444, O.S.L. 2004, 1010, as amended by Section 3, Chapter 444, O.S.L. 2004 and 1022 (68 O.S. Supp. 2004, Sections 1009 and 1010), which relate to gross production tax; adding criteria to certain elections to report and pay taxes; modifying certain definition relating to conditionally paid gross production tax; providing an effective date; and declaring an emergency.