

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3624, as amended by Section 2, Chapter 203, O.S.L. 2002 (68 O.S. Supp. 2004, Section 3624), which relates to the Compete with Canada Film Act; deleting reference to the Oklahoma Film Enhancement Rebate Program Revolving Fund; adding commercials as type of production eligible for rebate; updating statutory language; modifying certain completion documentation requirement; changing payment source of claims to the General Revenue Fund; amending 68 O.S. 2001, Section 1357.8, which relates to sales tax refund for motion pictures and television; adding commercial as type of production eligible for sales tax refund; repealing 68 O.S. 2001, Section 3625, which relates to the Oklahoma Film Enhancement Rebate Program Revolving Fund; providing an effective date; and declaring an emergency.