

An Act relating to revenue and taxation; defining terms; authorizing certain agreement with Oklahoma Tax Commission; specifying required terms for agreement; providing for payments to certain qualifying entity pursuant to agreement; imposing limitation upon amount of payments; providing for carryforward of certain amounts; requiring initial application and prescribing deadline for application; providing form for use in application process; requiring determination by Oklahoma Tax Commission; providing for cessation of payments; providing for payments based upon qualification as of certain date; providing for issuance of warrant in payment; creating Aircraft Manufacturer Payment Fund; providing for withholding of certain taxes; providing for amount of deposit; limiting liability of State of Oklahoma; authorizing promulgation of rules by Oklahoma Tax Commission; providing for certain offenses; imposing criminal penalties for violations; requiring repayment of certain monies based upon conviction; providing for imposition of interest; providing for codification; providing an effective date; and declaring an emergency.