

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 301, as amended by Section 1, Chapter 475, O.S.L. 2003, Section 346, as amended by Section 8, Chapter 322, O.S.L. 2004, 348, 349, 350 and 351(68 O.S. Supp. 2005, Sections 301 and 346), which relate to taxation of cigarettes and tobacco products sold by Indian tribes; modifying definitions; deleting certain legislative findings; making legislative findings regarding collection of taxes on certain sales; modifying legislative intent; removing certain authority of the Governor; making certain sales by wholesalers subject to certain terms and conditions; imposing certain requirements on Indian tribes or nations; modifying definitions; modifying rate of taxation on certain sales; modifying conditions under which certain tribes can claim refunds; modifying statutory references; modifying type of stamp required on cigarettes; repealing 68 O.S. 2001, Section 347, which relates to exemption from certain provisions of law for certain tribes; providing an effective date; and declaring an emergency.