

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 500.3, which relates to the Motor Fuel Tax Code; modifying definitions and defining terms; amending 68 O.S. 2001, Section 815, as amended by Section 3, Chapter 535, O.S.L. 2004 (68 O.S. Supp. 2005, Section 815), which relates to estate taxes; deleting exception to time limitation for assessment of certain taxes; amending 68 O.S. 2001, Sections 1352, as last amended by Section 64, Chapter 5, O.S.L. 2004, 1354, as last amended by Section 12, Chapter 479, O.S.L. 2005, Sections 20, 21 and 23, Chapter 413, O.S.L. 2003, Section 25, Chapter 413, O.S.L. 2003, as amended by Section 5, Chapter 535, O.S.L. 2004 and 1361, as amended by Section 39, Chapter 460, O.S.L. 2002 (68 O.S. Supp. 2005, Sections 1352, 1354, 1354.27, 1354.28, 1354.30, 1354.32 and 1361), which relate to sales taxes; modifying definitions and defining terms; modifying sales upon which certain taxes levied; modifying date upon which certain provisions applicable to florists; modifying procedures relating to exemptions for multiple points of use; modifying products in which such exemption applicable; transferring obligation to collect, pay or remit tax from seller to purchaser under certain circumstances; specifying procedures in such instance; providing for effect of exemption certification; providing for certain apportionment; specifying provisions applicable to direct pay permits; providing that provisions not provide certain limitations; providing for sourcing of certain sales; modifying duties of Oklahoma Tax Commission; providing procedures if unable to determine certain sales tax rates and jurisdictions; allowing Tax Commission to relieve certain persons of certain liability; specifying circumstances under which relief not provided; subjecting certain gross receipts or sales price to sales tax without deduction; providing that certain portion of price not be subject to sales tax; providing for codification; providing an effective date; and declaring an emergency.