

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 205, as last amended by Section 1, Chapter 375, O.S.L. 2005, 302, 316, as amended by Section 5, Chapter 475, O.S.L. 2003, 348 and 349 (68 O.S. Supp. 2005, Sections 205 and 316), which relate to cigarette and tobacco tax; permitting the disclosure of specified information by the Oklahoma Tax Commission; placing incidence of cigarette tax on wholesaler; clarifying that cigarette tax is paid once; deleting reference to advance payment of cigarette tax and reference to collection by retailer; increasing certain penalties on person other than consumer; modifying and providing for specified penalties on consumer; modifying penalties on distributor, wholesaler dealer, retail dealer or distributing agent; modifying penalties relating to counterfeit cigarettes; modifying definitions; modifying tax levy on sale of cigarettes at tribally owned or licensed store; deleting threshold amount of sales required for certain tax refund; and providing an effective date.