

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 219, Section 1, Chapter 162, O.S.L. 2002, and 220 (68 O.S. Supp. 2004, Section 219.1), which relate to tax settlement agreements and waiver of interest and penalties; increasing amount of agreement or waiver which requires court approval; and providing an effective date.