

An Act relating to intoxicating liquors, motor vehicles, public health and safety and revenue and taxation; amending 37 O.S. 2001, Section 231, as amended by Section 4, Chapter 484, O.S.L. 2003 (37 O.S. Supp. 2004, Section 231), which relates to unlawful acts; modifying certain prohibition relating to retail dealers; providing for monthly transfer of specified funds; amending 63 O.S. 2001, Section 4007, as amended by Section 12, Chapter 534, O.S.L. 2004 (63 O.S. Supp. 2004, Section 4007), which relates to the Oklahoma Vessel and Motor Registration Act; providing exception to confidentiality of certain information in certificate of title or registration; amending Section 1, Chapter 376, O.S.L. 2003 and 68 O.S. 2001, Section 249 (68 O.S. Supp. 2004, Sections 238.2 and 249), which relate to tax procedure; modifying legislative intent; modifying procedures relating to certain disciplinary action; permitting certain actions by tax preparers; amending 68 O.S. 2001, Section 304, as amended by Section 2, Chapter 475, O.S.L. 2003 and Section 4, Chapter 475, O.S.L. 2003 (68 O.S. Supp. 2004, Sections 304 and 312.1); which relate to cigarette stamp tax; specifying expiration date for certain licenses; modifying information required to be maintained by distributors and retailers of cigarettes; requiring certain information be maintained by distributors and retailers of tobacco products; amending 68 O.S. 2001, Section 500.23, which relates to qualifications for eligibility for certain motor fuel tax remittances; modifying requirements for eligibility; amending 68 O.S. 2001, Section 602, which relates to motor fuel taxes; providing for the transfer of funds under specified circumstances; amending 68 O.S. 2001, Section 1353, as last amended by Section 58, Chapter 3, O.S.L. 2003 (68 O.S. Supp. 2004, Section 1353), which relates to apportionment of sales and use tax revenues; modifying apportionment; amending 68 O.S. 2001, Sections 1354, as last amended by Section 104 of Enrolled House Bill No. 2060 of the 1st Session of the 50th Oklahoma Legislature, 1356, as last amended by Section 108 of Enrolled House Bill No. 2060 of the 1st Session of the 50th Oklahoma Legislature and 1357, as last amended by Section 8, Chapter 535, O.S.L. 2004 (68 O.S. Supp. 2004, Section 1357), which relate to sales tax; modifying definitions relating to exemptions; expanding exemption for certain youth athletic teams; providing exemption for sales of certain charter and tour bus transportation; amending 68 O.S. 2001, Section 1403, as last amended by Section 65, Chapter 3, O.S.L. 2003 (68 O.S. Supp. 2004, Section 1403), which relates to use tax; modifying apportionment of revenue; amending 68 O.S. 2001, Section 1503, which relates to coin-operated device fee; modifying periods for which special decal may be issued; amending 68 O.S. 2001, Section 2110, which relates to motor vehicle rental tax; modifying day of month tax is due; amending 68 O.S. 2001, Sections 2357.61 and 2357.72, as amended by Sections 1 and 4, Chapter 508, O.S.L. 2004 (68 O.S. Supp. 2004, Sections 2357.61 and 2357.72), which relate to income tax credits; modifying definitions; amending 68 O.S. 2001, Section 2385.3, as last amended by Section 22, Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2004, Section 2385.3), which relates to withholding taxes; modifying time period for filing certain returns; amending 68 O.S. 2001, Section 2385.6, which relates to penalties for failure to file certain returns; modifying penalty for failure to file certain return; increasing time period before certain penalty is assessed; amending 68 O.S. 2001, Section 2902, as last amended by Section 116 of Enrolled House Bill No. 2060 of the 1st Session of the 50th Oklahoma Legislature, which relates to ad valorem taxation; modifying county population and payroll qualifications for exemption from taxation; modifying procedures for applications which are not timely filed; providing for codification; providing effective dates; and declaring an emergency.