

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 304, as amended by Section 2, Chapter 475, O.S.L. 2003 (68 O.S. Supp. 2004, Section 304), which relates to cigarette tax licenses; specifying expiration date for certain licenses; 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, Sections 1353, as last amended by Section 58, Chapter 3, O.S.L. 2003 and 1403, as last amended by Section 65, Chapter 3, O.S.L. 2003 (68 O.S. Supp. 2004, Sections 1353 and 1403), which relate to apportionment of sales and use tax revenues; modifying apportionment; amending 68 O.S. 2001, Section 1356, as last amended by Section 6, Chapter 535, O.S.L. 2004 (68 O.S. Supp. 2004, Section 1356), which relates to sales tax exemptions; exempting sales to a certain organization from sales tax; amending 68 O.S. Section 1503, which relates to coin-operated device fee; modifying periods for which special decal may be issued; amending 68 O.S. 2001, Sections 2385.3, as last amended by Section 22, Chapter 472, O.S.L. 2003 and 2385.6 (68 O.S. Supp. 2004, Section 2385.3), which relate to withholding taxes; modifying time period for filing certain returns; modifying penalty for failure to file certain return; increasing time period before certain penalty is assessed; providing an effective date; and declaring an emergency.