

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2902, as last amended by Section 15, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 1998, Section 2902), which relates to an exemption from ad valorem taxation; providing for availability of exemption to certain lessees of property; modifying requirements for certain full-time-equivalent employees; and providing an effective date.