

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1357, as last amended by Section 5, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 1998, Section 1357), which relates to exemptions from sales tax; exempting certain labor for constructing modular or manufactured homes from sales tax; excluding certain manufactured homes; providing an effective date; and declaring an emergency.