

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2902, as last amended by Section 1 of Enrolled Senate Bill No. 467 of the 1st Session of the 47th Oklahoma Legislature, which relates to exemption from ad valorem taxation for manufacturing facilities; providing exception to certain application filed; defining terms; setting forth exemption from ad valorem taxes for certain manufacturing facilities; setting forth certain requirements to qualify for exemption; requiring certain affidavit; requiring exemption to be claimed within certain time period; and declaring an emergency.