

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1357, as last amended by Section 9, Chapter 390, O.S.L. 1999 (68 O.S. Supp. 1999, Section 1357), which relates to sales tax exemptions; exempting certain isolated or occasional sales from sales tax; defining term; setting certain limits; providing an effective date; and declaring an emergency.