

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 1355, as last amended by Section 3, Chapter 337, O.S.L. 1995 and 6001, as last amended by Section 2, Chapter 344, O.S.L. 1996 (68 O.S. Supp. 1999, Sections 1355 and 6001), which relate to sales tax exemptions and aircraft excise taxes; exempting certain leases of aircraft from sales tax; modifying definition; providing an effective date; and declaring an emergency.