

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 1357, as last amended by Section 5, Chapter 301, O.S.L. 1998 and 1404, as amended by Section 11, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 1998, Sections 1357 and 1404), which relate to sales and use tax exemptions; providing certain exemptions from sales and use taxes; and declaring an emergency.