

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1356, as last amended by Section 15, Chapter 314, O.S.L. 2000 (68 O.S. Supp. 2000, Section 1356), which relates to exemptions for governmental and nonprofit entities; authorizing exemption for sales to foster care associations; providing an effective date; and declaring an emergency.