

An Act relating to revenue and taxation; providing exemption from sales tax for certain eligible food and beverages; providing amount of exemption; providing that sales tax exemption shall not apply to counties and municipalities without certain resolution or ordinance; prohibiting any increase in sales tax from applying to eligible food and beverages; authorizing promulgation of rules; providing certain exclusion; amending 68 O.S. 1991, Sections 1370, as last amended by Section 9, Chapter 301, O.S.L. 1998, 1370.1, 1370.2, Section 1, Chapter 1, O.S.L. 1994, as amended by Section 4, Chapter 7, O.S.L. 1994, Section 2, Chapter 287, O.S.L. 1992, Section 14, Chapter 275, O.S.L. 1993, Section 15, Chapter 275, O.S.L. 1993, Section 1, Chapter 332, O.S.L. 1995, Section 1, Chapter 86, O.S.L. 1996 and 2701, as last amended by Section 14, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 2000, Sections 1370, 1370.2A, 1370.4, 1370.5, 1370.6, 1370.7, 1370.8 and 2701), which relate to county and municipal sales tax; providing exception to certain exemption; authorizing certain action for exemption; providing for codification; and providing an effective date.