

An Act relating to revenue and taxation; creating sales tax exemption for certain clothing, footwear, and school supplies purchased during certain time periods; setting forth exceptions; authorizing the Oklahoma Tax Commission to promulgate certain rules; amending 68 O.S. 1991, Section 2701, as last amended by Section 14, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 2000, Section 2701), which relates to authorization to tax for municipal government purposes; permitting cities and towns to exempt from sales tax certain items; requiring exemption to be for certain time periods; permitting counties and certain authorities to exempt from sales tax certain items for certain time periods; providing for codification; providing an effective date; and declaring an emergency.