

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1358, as last amended by Section 10, Chapter 390, O.S.L. 1999 (68 O.S. Supp. 2000, Section 1358), which relates to agricultural sales tax exemptions; allowing agricultural products sold at certain locations to be exempt from sales tax; providing an effective date; and declaring an emergency.