

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1357, as last amended by Section 2, Chapter 337, O.S.L. 2000 (68 O.S. Supp. 2000, Section 1357), which relates to certain sales tax exemptions; providing exemption for certain implanted articles related to medical treatment; defining term; providing an effective date; and declaring an emergency.