

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. 2001, 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.