

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2355, which relates to classes of taxpayers; modifying income tax rates; amending 68 O.S. 2001, Section 5011, which relates to eligibility for relief from sales tax; modifying income qualifications for sales tax relief; repealing 68 O.S. 2001, Section 4001, which relates to duties of State Board of Equalization; providing for an effective date; and declaring an emergency.