

An Act relating to revenue and taxation; providing exemption from sales tax for certain eligible food and beverages and nonprescription drugs and medicines; providing that sales tax exemption shall not apply to counties and municipalities without certain resolution or ordinance; authorizing promulgation of rules; providing certain exclusion; amending 68 O.S. 2001, Sections 1370, 1370.1, 1370.2, 1370.2A, 1370.4, 1370.5, 1370.6, 1370.7, 1370.8 and 2701, which relate to county and municipal sales tax; providing exception to certain exemption; authorizing certain action for exemption; providing for codification; providing an effective date; and declaring an emergency.