

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1354, which relates to sales subject to tax; providing for taxation of grocery products sold by certain Indian tribes to certain consumers; providing for an exemption from taxation of the sale of grocery products by certain Indian tribe to certain consumers; limiting exemption; providing refund process; authorizing the Tax Commission to promulgate rules; providing for codification; providing an effective date; and declaring an emergency.