

An Act relating to revenue and taxation; creating sales tax exemption for certain articles of clothing and footwear; setting certain time and dollar limits; providing exceptions; authorizing the Oklahoma Tax Commission to promulgate rules; amending 68 O.S. 2001, Section 2701, which relates to authorization to tax for purposes of local government; setting forth certain exemption from local sales tax; requiring amount of sales tax exemption to be reimbursed by the Oklahoma Tax Commission; setting forth exemption from county or authority sales tax; requiring reimbursement; providing for codification; providing an effective date; and declaring an emergency.