

An Act relating to revenue and taxation; creating sales tax exemption for certain articles of clothing or footwear and school supplies; setting certain time and dollar limits; providing exceptions; authorizing the Oklahoma Tax Commission to promulgate rules; amending 68 O.S. 1991, Section 2701, as last amended by Section 14, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 2000, 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; providing for reimbursement; providing for codification; providing an effective date; and declaring an emergency.