

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3105, which relates to the sale of real property for delinquent taxes; exempting certain property from sale by county treasurer; providing eligibility requirements to qualify for exemption; creating application deadline to receive the exemption; revoking exemption if eligibility requirements are no longer met; requiring certain notification; providing a tax credit for teachers under certain circumstances; providing an effective date; and declaring an emergency.