

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 1352, as last amended by Section 3, Chapter 301, O.S.L. 1998 and 1357, as last amended by Section 2, Chapter 337, O.S.L. 2000 (68 O.S. Supp. 2000, Sections 1352 and 1357), which relate to sales taxes; defining terms; exempting certain sales from sales tax; providing an effective date; and declaring an emergency.