

An Act relating to revenue and taxation; exempting sale of certain articles of clothing or footwear from sales tax; providing exceptions; requiring Oklahoma Tax Commission to promulgate certain 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 municipal taxing authority; allowing municipalities and counties to exempt certain sales from local sales tax; amending 68 O.S. 1991, Section 1370, as last amended by Section 9, Chapter 301, O.S.L. 1998 (68 O.S. Supp. 2000, Section 1370), which relates to county sales taxes; providing exception; providing for codification; providing an effective date; and declaring an emergency.