

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1356 (Section 14, Chapter 358, O.S.L. 2001), which relates to sales tax exemptions; exempting certain sales from sales taxes; defining term; limiting exemption to sales made within certain time period; providing for refund of sales taxes paid; specifying certain duties of Oklahoma Tax Commission; providing procedures for claim and payment of refunds; requiring certain documentation and affidavits; requiring certain certification by Oklahoma Employment Security Commission; providing for codification; and declaring an emergency.