

An Act relating to revenue and taxation; providing exemption from sales tax for certain eligible food and beverages and nonprescription drugs and medicines; providing that sales tax exemption shall not apply to counties and municipalities without certain resolution or ordinance; authorizing promulgation of rules; providing certain exclusion; amending 68 O.S. 2001, Sections 1370, as amended by Section 5, Chapter 381, O.S.L. 2002, 1370.1, 1370.2, 1370.2A, 1370.4, 1370.5, 1370.6, 1370.7, 1370.8 and 2701 (68 O.S. Supp. 2002, Section 1370), which relate to county and municipal sales tax; providing exception to certain exemption; authorizing certain action for exemption; repealing 68 O.S. 2001, Sections 5010, 5011, 5012, 5013, 5014, 5015 and 5016, which relate to the Sales Tax Relief Act; providing for codification; and providing an effective date.