

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1356, as last amended by Section 1, Chapter 503, O.S.L. 2002 (68 O.S. Supp. 2002, Section 1356), which relate to exemptions from state sales tax; providing exemption from state sales tax for dues paid to recreation centers owned and operated by a church; providing an effective date; and declaring an emergency.