

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1352 and 1357, as last amended by Section 1, Chapter 385, O.S.L. 2002 (68 O.S. Supp. 2002, Section 1357), which relate to state sales tax; providing definition related to certain transactions involving the Internet; providing for the distribution of sales tax collections from transactions involving the Internet; providing exemption from state sales tax for vitamin supplements prescribed by a physician; providing for codification; providing an effective date; and declaring an emergency.