

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1357, as last amended by Section 9, Chapter 413, O.S.L. 2003, 1357.8, 1359, as last amended by Section 15, Chapter 472, O.S.L. 2003, and 1404.5 (68 O.S. Supp. 2003, Sections 1357 and 1359), which relate to sales and use tax exemptions; expanding sales tax exemption for certain productions or broadcasts; providing for refund of sales taxes paid by certain production and broadcast companies; deleting licensing requirement for certain entities; providing for refund of use taxes paid by certain production and broadcast companies; providing an effective date; and declaring an emergency.