

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1354, as amended by Section 2, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2003, Section 1354), which relates to sales tax levy; excluding labor charges for construction and installation of cellular towers from definition of telecommunications services; providing an effective date; and declaring an emergency.