

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2902, as last amended by Section 1, Chapter 458, O.S.L. 2003 (68 O.S. Supp. 2003, Section 2902), which relates to an exemption for certain qualifying manufacturing concerns; modifying requirements imposed for qualification; providing for effect of certain capital improvement amount during certain period of time; and declaring an emergency.