

An Act relating to revenue and taxation; exempting sale of certain articles of clothing or footwear from sales tax; providing exceptions; requiring Oklahoma Tax Commission to promulgate certain rules; amending 68 O.S. 2001, Sections 1370, as amended by Section 5, Chapter 381, O.S.L. 2002, and 2701 (68 O.S. Supp. 2002, Section 1370), which relate to county and municipal taxing authority; providing exception; allowing municipalities and counties to exempt certain sales from local sales tax; providing for codification; providing an effective date; and declaring an emergency.