

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1357, as last amended by Section 1, Chapter 385, O.S.L. 2002 (68 O.S. Supp. 2002, Section 1357), which relates to sales tax exemptions; modifying sales exempt from sales tax; merging and repealing duplicate section provisions; repealing 68 O.S. 2001, Section 1357, as last amended by Section 2, Chapter 382, O.S.L. 2002 (68 O.S. Supp. 2002, Section 1357), which is a duplicate section and which relates to sales tax exemptions; providing an effective date; and declaring an emergency.