

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2902, as last amended by Section 6, Chapter 476, O.S.L. 2002 (68 O.S. Supp. 2002, Section 2902), which relates to exemption of manufacturing facilities from ad valorem tax; modifying requirements for exemption; providing an effective date; and declaring an emergency.