

An Act relating to revenue and taxation; creating sales tax exemption for certain clothing, footwear, and school supplies purchased during certain time period; setting forth exceptions; authorizing the Oklahoma Tax Commission to promulgate certain rules; permitting counties and certain authorities to exempt from sales tax certain items for certain time period; amending 68 O.S. 2001, Section 2701, as amended by Section 30, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2004, Section 2701), which relates to authorization to tax for municipal government purposes; permitting cities and towns to exempt from sales tax certain items; requiring exemption to be for certain time period; providing for codification; providing an effective date; and declaring an emergency.