

An Act relating to revenue and taxation; creating sales tax exemption for certain clothing, footwear, and school supplies purchased during certain time periods; 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 periods; 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 county and municipal sales tax; providing exception to certain exemption; authorizing certain action for exemption; providing for codification; providing an effective date; and declaring an emergency.