

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1357, as last amended by Section 8, Chapter 535, O.S.L. 2004 (68 O.S. Supp. 2004, Section 1357), which relates to general sales tax exemptions; exempting sales of hearing aids to certain persons from sales tax; providing exemption from sales tax for certain eligible food and beverages; providing that sales tax exemption shall not apply to counties and municipalities without certain resolution or ordinance; 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, Sections 1370, as last amended by Section 1, Chapter 317, O.S.L. 2004, 1370.1, 1370.2, 1370.2A, 1370.4, 1370.5, 1370.6, 1370.7, as amended by Section 2, Chapter 336, O.S.L. 2003, 1370.8, as amended by Section 2, Chapter 103, O.S.L. 2004 and 2701, as amended by Section 30, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2004, Sections 1370, 1370.7, 1370.8 and 2701), which relate 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.