

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1365, as last amended by Section 11, Chapter 535, O.S.L. 2004 and 1405, as last amended by Section 77, Chapter 5, O.S.L. 2004 (68 O.S. Supp. 2004, Sections 1365 and 1405), which relate to sales and use tax; eliminating certain requirements for the remitting of sales and use taxes; providing an effective date; and declaring an emergency.