

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; modifying qualifications of exemption related to collection and distribution of food; providing an effective date; and declaring an emergency.