

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1356, as last amended by Section 6, Chapter 535, O.S.L. 2004 (68 O.S. Supp. 2004, Section 1356), which relates to sales tax exemptions for governmental and nonprofit entities; authorizing sales tax exemption for sales by certain nonprofit organizations engaged in wetlands preservation activity; specifying transactions exempt from taxation; providing an effective date; and declaring an emergency.