

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1356, as last amended by Section 6, Chapter 535, O.S.L. 2004 and 1357, as last amended by Section 8, Chapter 535, O.S.L. 2004 (68 O.S Supp. 2004, Sections 1356 and 1357), which relate to exemptions from sales tax; providing sales tax exemption for certain neighborhood watch organizations; limiting amount of exemption; defining term; limiting number of entities eligible to claim exemption; exempting sales of hearing aids from sales tax; providing an effective date; and declaring an emergency.