

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2902, as last amended by Section 11, Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2004, Section 2902), which relates to an exemption for certain qualifying manufacturing concerns; providing procedure for resubmission of certain application by taxpayer engaged in certain business activity; prescribing procedures related to reapplication process; providing for continued receipt of exemption based upon certain requirements; and declaring an emergency.