

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2105, as amended by Section 3, Chapter 413, O.S.L. 2005 (68 O.S. Supp. 2005, Section 2105), which relates to vehicle excise tax; modifying certain excise tax exemption; amending 68 O.S. 2001, Section 1357, as last amended by Section 9, Chapter 381, O.S.L. 2005 (68 O.S. Supp. 2005, Section 1357), which relates to sales tax exemptions; modifying certain sales tax exemption; providing an effective date; and declaring an emergency.