

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1357, as last amended by Section 14, Chapter 479, O.S.L. 2005 (68 O.S. Supp. 2005, Section 1357), which relates to sales tax exemptions; providing exemption for tangible personal property in connection with funerals; specifying property exempt; imposing limitations upon exemption; providing an effective date; and declaring an emergency.