

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1354, as last amended by Section 12, Chapter 479, O.S.L. 2005 (68 O.S. Supp. 2005, Section 1354), which relates to sales tax; providing certain exception; providing sales tax rate on groceries; amending 68 O.S. 2001, Section 1402, which relates to use tax; providing certain exception; providing use tax rate on groceries; providing for codification; providing an effective date; and declaring an emergency.