

An Act relating to revenue and taxation; 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 Oklahoma sales tax; creating certain exemption; defining terms; creating certain tax credit; specifying amount; providing for codification; and providing an effective date.