

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 general exemptions from sales tax; authorizing exemption for sales of tangible personal property or services to business engaged in repairs, refitting or refurbishment of certain consumer electronic devices; providing an effective date; and declaring an emergency.