

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1356, as last amended by Section 108 of Enrolled House Bill No. 2060 of the 1st Session of the 50th Oklahoma Legislature, which relates to sales tax exemptions; authorizing sales tax exemption for sales to certain nonprofit entity; providing for refund claim procedures; providing for bar of certain claim amount; imposing limitation upon exemption amount each fiscal year; and providing an effective date.