

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 certain activity conducted by nonprofit entities; providing for administration of exemption as refund; imposing limitation on total refunds payable based upon exempt treatment; prescribing procedures for refund claims; providing an effective date; and declaring an emergency.