

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1352, as last amended by Section 64, Chapter 5, O.S.L. 2004 (68 O.S. Supp. 2005, Section 1352), which relates to sales tax; modifying a definition; amending 68 O.S. 2001, Section 1359, as last amended by Section 1, Chapter 413, O.S.L. 2005 (68 O.S. Supp. 2005, Section 1359), which relates to sales tax exemptions; modifying definition; modifying provisions related to manufacturing exemption; specifying intent; providing an effective date; and declaring an emergency.