

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1357, as last amended by Section 9, Chapter 381, O.S.L. 2005 and 1361.1 (68 O.S. Supp. 2005, Section 1357), which relates to sales tax; clarifying application of certain tax exemption; establishing administrative penalty for refusal to honor specified exemption; requiring proof of eligibility to claim for specified exemption; requiring vendors to honor proof of eligibility; providing for codification; and declaring an emergency.