

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1357, as last amended by Section 9, Chapter 381, O.S.L. 2005 (68 O.S. Supp. 2005, Section 1357), which relates to sales tax; providing for administration of certain exemption by refund; providing for sales tax refund for eligible persons pursuant to specified exemption; requiring Tax Commission to develop certain procedures; limiting amount of refund; prescribing documentation required for refund claim; limiting applicability; providing for codification; providing an effective date; and declaring an emergency.