

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1370, as last amended by Section 1, Chapter 317, O.S.L. 2004 (68 O.S. Supp. 2005, Sections 1370), which relates to sales tax; exempting certain items of clothing or footwear from state sales tax under specified conditions; providing exceptions to sales tax exemptions; clarifying status of certain exemptions; exempting certain items of clothing or footwear from the imposition of county or authority sales tax under specified conditions; amending 68 O.S. 2001, Section 2701, as amended by Section 30, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2005, Section 2701), which relates to municipal taxation; exempting certain items of clothing or footwear from the imposition of local sales tax under specified conditions; providing codification; providing an effective date; and declaring an emergency.