

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 1352, as last amended by Section 64, Chapter 5, O.S.L. 2004 and 1359, as last amended by Section 1, Chapter 413, O.S.L. 2005 (68 O.S. Supp. 2005, Sections 1352 and 1359), which relate to sales tax; modifying definitions; modifying manufacturing sales tax exemption by applying to certain sales; providing intent; providing an effective date; and declaring an emergency.