

An Act relating to revenue and taxation; exempting sales of certain articles of clothing or footwear and school supplies from sales tax; providing exceptions; requiring Oklahoma Tax Commission to promulgate certain rules; amending 68 O.S. 2001, Sections 1370, as last amended by Section 1, Chapter 317, O.S.L. 2004 and 2701, as amended by Section 30, Chapter 413, O.S.L. 2003 (68 O.S. Supp. 2004, Sections 1370 and 2701), which relate to county and municipal taxing authority; providing exception; allowing municipalities and counties to exempt certain sales from local sales tax; providing for codification; providing an effective date; and declaring an emergency.