

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 1357, as last amended by Section 2, Chapter 429, O.S.L. 2014 (68 O.S. Supp. 2014, Section 1357), which relates to sales tax exemptions; adding exemption for portion of gross receipts or proceeds attributable to automobile parts under specified circumstance relating to core charges; providing an effective date; and declaring an emergency.