

An Act relating to sales tax; amending 68 O.S. 2011, Sections 1354, as amended by Section 2, Chapter 323, O.S.L. 2012, and 1402 (68 O.S. Supp. 2015, Section 1354), which relate to the sales and use tax rate and base; providing exceptions; modifying sales and use tax rate and base after certain date; requiring Oklahoma Tax Commission to develop specified list and to promulgate specified rule by certain date; providing an effective date; and declaring an emergency.