

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 1357, as last amended by Section 1, Chapter 358, O.S.L. 2014 (68 O.S. Supp. 2014, Section 1357), which relates to sales tax exemptions; providing exemption for sales made to certain veterans and their unremarried surviving spouses; limiting amount of exemption; requiring taxpayer provide certain attestation upon request; providing penalty; providing an effective date; and declaring an emergency.