

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2358, as last amended by Section 9, Chapter 385, O.S.L. 1998 (68 O.S. Supp. 1998, Section 2358), which relates to Oklahoma taxable and adjusted gross income; requiring taxable income to be adjusted for capital gains or losses; requiring capital gains or losses to be treated in certain manner; and providing an effective date.