

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; exempting certain income for certain individuals; setting forth maximum amount of exempt income; and providing an effective date.