

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; providing for deduction from Oklahoma adjusted gross income for certain medical doctors or doctors of osteopathy; providing amount of deduction; requiring medical practice in certain counties; providing for deduction upon transfer or sale of medical practice; providing limitation; providing for deduction from Oklahoma adjusted gross income for certain pharmacists; providing amount of deduction; requiring pharmacy practice to be in certain counties; and providing an effective date.