

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2358, as last amended by Section 1, Chapter 338, O.S.L. 1999 (68 O.S. Supp. 1999, Section 2358), which relates to Oklahoma taxable and adjusted gross income; creating income tax exemption for certain federal wage credit; setting forth limitation; defining term; and providing an effective date.