

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 adjustments to income; modifying amount of standard deduction allowed; allowing taxpayers who use federal standard deduction to use the greater of the Oklahoma standard deduction or itemized deductions; requiring use of certain form; merging certain duplicate section provisions; repealing 68 O.S. 1991, Section 2358, as last amended by Section 13, Chapter 366, O.S.L. 1998 (68 O.S. Supp. 1998, Section 2358), which is a duplicate section and which relates to income tax adjustments; and providing an effective date.