

An Act relating to revenue and taxation; specifying legislative intent; authorizing the Oklahoma Tax Commission to accept certain amended tax returns; providing for refund of certain income tax overpayments to certain taxpayers; limiting refunds to certain tax years; providing a limitation period to file certain amended tax returns; providing that Tax Commission is not required to pay interest on certain refunds except under certain circumstances; requiring Oklahoma Tax Commission to give certain notice; providing for codification; providing an effective date; and declaring an emergency.