

An Act relating to revenue and taxation; authorizing income tax refunds; authorizing filing of amended returns; prescribing procedures for notification; providing for immunity from liability; creating Federal Retiree Refund Fund; providing for deposit of monies; limiting amount of deposit; limiting liability; prescribing payment procedures; prescribing requirements with respect to payment of interest; amending 68 O.S. 1991, Section 2358, as last amended by Section 12 of Enrolled House Bill No. 1231 of the 1st Session of the 48th Oklahoma Legislature, which relates to income tax adjustments; modifying tax treatment of certain retirement benefits; providing for codification; and providing effective dates.