

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2361, as last amended by Section 8, Chapter 337, O.S.L. 1995 (68 O.S. Supp. 2000, Section 2361), which relates to certain income tax liabilities; providing for determinations regarding income tax liability based upon certain joint returns; providing standard for determination; and declaring an emergency.