

An Act relating to revenue and taxation; 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 computation of taxable income; authorizing deduction for contribution to college savings accounts; specifying amount of deduction; imposing limitation upon deduction; and providing an effective date.