

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2357, as last amended by Section 22, Chapter 294, O.S.L. 1997 (68 O.S. Supp. 2000, Section 2357), which relates to credits against income tax; allowing credit of ten percent of federal earned income tax credit; specifying tax years for which credit applicable; making credit refundable; requiring certain proration; and providing an effective date.