

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2358, as last amended by Section 1, Chapter 271, O.S.L. 2000 (68 O.S. Supp. 2000, Section 2358), which relates to Oklahoma taxable and adjusted gross income; modifying tax treatment of certain retirement benefits; providing for an income tax refund for certain federal retirees; providing procedures related thereto; providing for codification; providing an effective date; and declaring an emergency.