

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. 2001, Section 2358, which relates to computation of income tax liabilities; providing exemption for certain federal retirement annuities; providing for codification; and providing effective dates.