

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 income tax adjustments; exempting certain retirement benefits from taxable income; specifying taxable years for which exemption allowed; providing certain limitations; and providing an effective date.