

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2355, as last amended by Section 2, Chapter 427, O.S.L. 1998 (68 O.S. Supp. 2000, Section 2355), which relates to income tax rates; allowing additional method of computation of income taxes for married individuals for certain tax years; specifying requirements and limitations thereof; and providing an effective date.