

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2358, as amended by Section 1, Chapter 372, O.S.L. 2002 (68 O.S. Supp. 2002, Section 2358), which relates to adjustments to Oklahoma taxable income; providing exemption for income earned by certain individuals after receiving an undergraduate degree from a university; and providing an effective date.