

An Act relating to revenue and taxation; authorizing income tax credit for payment of certain fees associated with lending programs of the United States Farm Service Agency; prescribing amount of credit; prescribing limitations upon use of credit; requiring administrative rules; authorizing carryover; authorizing credit against certain tax imposed in lieu of income tax for financial institutions; prescribing amount of credit; imposing restrictions on use of credit; specifying date; requiring report; providing for codification; and providing an effective date.