

An Act relating to revenue and taxation; amending Section 24, Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2003, Section 2385.30), which relates to distributions by pass-through entities; allowing pass-through entity to not withhold tax under certain conditions; providing for Tax Commission determination; providing for filing of affidavit by nonresident members; including certain entities in exemption; providing an effective date; and declaring an emergency.