

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 payment of income taxes; providing option for withholding under certain circumstances; providing exemption to certain requirement of pass-through entities; establishing criteria by which pass-through entity is not required to withhold income tax; providing an effective date; and declaring an emergency.