

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2357.42, as amended by Section 1, Chapter 379, O.S.L. 2002 (68 O.S. Supp. 2002, Section 2357.42), which relates to income tax credits for qualified space transportation vehicle providers; modifying years for which certain tax credit allowed; modifying types of tax for which credit may be given; specifying certain property the value of which may be included for purposes of determining certain qualification to receive tax credit; providing certain limitations; modifying date for certain notification; and declaring an emergency.