

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; specifying certain property the value of which may be included for purposes of determining certain qualification to receive tax credit; and declaring an emergency.