

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2358, as amended by Section 1, Chapter 372, O.S.L. 2002 (68 O.S. Supp. 2002, Section 2358), which relates to income tax adjustments; modifying certain adjustments to taxable income; merging and repealing duplicate sections; repealing 68 O.S. 2001, Section 2358, as amended by Section 1, Chapter 144, O.S.L. 2002 (68 O.S. Supp. 2002, Section 2358), which is a duplicate section and which relates to income tax adjustments; and providing an effective date.