An Act relating to revenue and taxation; amending Section 1, Chapter 385, O.S.L. 2003 (68 O.S. Supp. 2003, Section 2357.66), which relates to income tax credits; providing for transferability of certain income tax credits; specifying persons to whom credits may be transferred; requiring certain information to be filed with Oklahoma Tax Commission; allowing Tax Commission to promulgate certain rules; and providing an effective date.