An Act relating to revenue and taxation; authorizing income tax credit for payment of certain fees associated with lending programs of the United States Farm Service Agency and the Rural Housing Service of the United States Department of Agriculture; prescribing amount of credit; prescribing limitations upon use of credit; requiring administrative rules; authorizing carryover; authorizing credit against certain tax imposed in lieu of income tax for financial institutions; prescribing amount of credit; imposing restrictions on use of credit; specifying date; requiring report; providing for codification; and providing an effective date.