

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2370, as amended by Section 10, Chapter 486, O.S.L. 2002 (68 O.S. Supp. 2004, Section 2370), which relates to in lieu taxation of financial institutions; providing exemption for certain interest income associated with lending to certain manufacturing enterprises; providing an effective date; and declaring an emergency.