

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2358, as last amended by Section 12, Chapter 381, O.S.L. 2005 (68 O.S. Supp. 2005, Section 2358), which relates to computation of adjusted gross income and taxable income; authorizing deduction for expenses related to care of certain elderly persons; prescribing certain limitations upon deduction; and providing an effective date.