

An Act relating to revenue and taxation; authorizing tax credits; providing for credits issued to qualified housing component manufacturing facility; providing for transferability of credits; specifying credit amount based on certain completed units of output; limiting total amount of credits; defining terms; prescribing procedures for use of credits; requiring certain information to be provided to Oklahoma Tax Commission; imposing restriction upon discount of credits; providing limitation upon time period for use of credit; imposing duties upon Oklahoma Tax Commission; providing for certification process; providing for codification; and declaring an emergency.