

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 2357.62, as last amended by Section 3, Chapter 299, O.S.L. 2005, 2357.63, as last amended by Section 4, Chapter 299, O.S.L. 2005, 2357.73, as last amended by Section 5, Chapter 299, O.S.L. 2005 and 2357.74, as last amended by Section 6, Chapter 299, O.S.L. 2005 (68 O.S. Supp. 2005, Sections 2357.62, 2357.63, 2357.73 and 2357.74), which relate to the Small Business Capital Formation Act and the Rural Venture Capital Formation Act; requiring certain tax credits used against gross production tax liabilities otherwise apportioned to the General Revenue Fund; providing an effective date; and declaring an emergency.