

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2357.25, as amended by Section 1, Chapter 299, O.S.L. 2005 (68 O.S. Supp. 2005, Section 2357.25), which relates to tax credits for certain agricultural processing activity; modifying provisions related to direct investment qualifying for certain tax credits; providing certain requirements inapplicable to certain tax credits; providing restriction with respect to certain incentive inapplicable to certain tax credits; providing an effective date; and declaring an emergency.