

An Act relating to revenue and taxation; providing income tax credit for unreimbursed medical expenses; specifying amount of credit; prohibiting use of credit to reduce liability below certain amount; authorizing carryover; 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 Oklahoma taxable income and adjusted gross income; providing exemption for disabled veterans; providing for codification; and providing an effective date.