

An Act relating to revenue and taxation; authorizing a credit against state income tax for certain entities providing certain English language training; defining terms; limiting amount of credit; providing for carryover of credit; authorizing a credit against state income tax for expenses associated with taking English training programs or classes; stating qualifications for credit; limiting amount of credit; authorizing the Oklahoma Tax Commission to prescribe certain forms; authorizing a credit against state income tax for employers providing English training for employees; defining terms; allowing carryover of the credit; authorizing a credit against state income tax for expenses associated with taking a certain English-as-a-second-language teacher certification test; stating qualifications for credit; limiting amount of credit; authorizing the Oklahoma Tax Commission to prescribe certain forms; authorizing a credit against state income tax for employers paying certain expenses associated with certain testing by employees; defining terms; allowing carryover of the credit; providing for codification; providing an effective date; and declaring an emergency.