

An Act relating to revenue and taxation; 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 adjustments to taxable income and adjusted gross income; providing deduction for certain health spa membership fees; defining term; authorizing deduction for specific costs for membership privileges; and providing an effective date.