

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 and 2357.63, as last amended by Section 4, Chapter 299, O.S.L. 2005 (68 O.S. Supp. 2005, Sections 2357.62 and 2357.63), which relate to the Small Business Capital Formation Incentive Act; imposing restriction on claim of credits based upon investment occurring on or after effective date of enactment and prior to specified date; amending 68 O.S. 2001, Sections 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 2357.73 and 2357.74), which relate to the Rural Venture Capital Formation Incentive Act; imposing restriction on claim of credits based upon investment occurring on or after effective date of enactment and prior to specified date; and declaring an emergency.