

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2357.73, as last amended by Section 5, Chapter 299, O.S.L. 2005 (68 O.S. Supp. 2005, Section 2357.73), which relates to the Rural Venture Capital Formation Incentive Act; modifying conditions under which tax credit may be claimed; defining term; and providing an effective date.