

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2358, as last amended by Section 14, Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2004, Section 2358), which relates to income tax; providing deduction for amounts paid as tuition to certain institutions; requiring Oklahoma Tax Commission to prescribe forms and procedures; and providing an effective date.