

An Act relating to revenue and taxation; enacting the Health Care Sharing Ministries Tax Parity Act; amending 68 O.S. 2011, Section 2358, as last amended by Section 1, Chapter 138, O.S.L. 2014 (68 O.S. Supp. 2014, Section 2358), which relates to adjustments to taxable income; exempting health care sharing ministry benefits; defining term; providing for noncodification; and providing an effective date.