An Act relating to revenue and taxation; amending 68 O.S. 2011, Sections 217, as amended by Section 1, Chapter 274, O.S.L. 2014, 2368 and 2385.3, as last amended by Section 3, Chapter 273, O.S.L. 2014 (68 O.S. Supp. 2015, Sections 217 and 2385.3), which relate to income taxation; modifying time period related to refunds of income tax; modifying period of time related to filing of electronic returns; modifying provisions related to individual income tax returns for fiscal years; modifying due dates with respect to certain income tax returns of business entities; modifying due dates with respect to estates and trusts; requiring reconciliation reports with respect to withholding taxes; and providing an effective date.