

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 217, as amended by Section 1, Chapter 274, O.S.L. 2014 (68 O.S. Supp. 2015, Section 217), which relates to computation of interest on delinquent tax liabilities; providing for modification of interest rate based on New York Federal Reserve Bank prime rate; prescribing method for rounding; and providing an effective date.