

An Act relating to tax credits; amending 68 O.S. 2011, Sections 2357.11, as amended by Section 1, Chapter 371, O.S.L. 2013, 2357.22, as last amended by Section 12, Chapter 328, O.S.L. 2014, 2357.27, as amended by Section 1, Chapter 33, O.S.L. 2014, 2357.32A, as amended by Section 2, Chapter 371, O.S.L. 2013, 2357.47, as amended by Section 1, Chapter 292, O.S.L. 2014, 2357.302, as amended by Section 2, Chapter 30, O.S.L. 2014, 2357.303, as amended by Section 3, Chapter 30, O.S.L. 2014, 2357.304, as amended by Section 4, Chapter 30, O.S.L. 2014, 2357.401, as amended by Section 1, Chapter 34, O.S.L. 2014 and 2370, as amended by Section 1, Chapter 41, O.S.L. 2014 (68 O.S. Supp. 2015, Sections 2357.11, 2357.22, 2357.27, 2357.32A, 2357.47, 2357.302, 2357.303, 2357.304, 2357.401 and 2370), which relate to tax credits for certain expenditures and activities; modifying the time period, subject to certain condition, during which credits are allowed for purchase or production of coal, investments in clean-burning motor vehicle fuel property, expenses of child care providers, generation of electricity by zero-emission facilities, eligible modification expenses by certain employers, tuition reimbursed by an employer to an aerospace employee, compensation paid by an employer to an aerospace employee, income tax liability of an aerospace employee, electronic fund transfers paid, income from participation in Rural Economic Development Loan Act; and providing an effective date.