

An Act relating to tax credits; amending 68 O.S. 2011, Sections 2357.4, as amended by Section 1, Chapter 336, O.S.L. 2015, 2357.41, 2357.46 and 2357.104 (68 O.S. Supp. 2015, Section 2357.4), which relate to credits for certain investment and expenditure; modifying the time period for carrying forward unused credits for certain capital investment and employment, expenditures for rehabilitation of historic buildings, expenditures for construction of energy-efficient residential property and expenditures to reconstruct or replace certain railroad property; and providing an effective date.