

An Act relating to income tax credits; amending 68 O.S. 2011, Section 2357.47, as amended by Section 1, Chapter 292, O.S.L. 2014 (68 O.S. Supp. 2015, Section 2357.47), which relates to credit for eligible modification expenses by certain employers; modifying reference; modifying time period during which certain credits are allowed and providing condition thereto; and providing effective date.