

An Act relating to tax administration; amending 68 O.S. 2011, Section 205.2, as last amended by Section 1, Chapter 47, O.S.L. 2013 (68 O.S. Supp. 2014, Section 205.2), which relates to claims against state tax refunds; defining term; modifying entities qualified to file certain claim; conforming language; repealing Section 1, Chapter 266, O.S.L. 2013 (68 O.S. Supp. 2013, Section 205.2), which is a duplicate section which relates to claims against state tax refunds; and providing an effective date.