

An Act relating to income tax; amending 68 O.S. 2011, Section 2358, as last amended by Section 1, Chapter 138, O.S.L. 2014 (68 O.S. Supp. 2014, Section 2358), which relates to adjustments to income; providing exemption for specified percentage of income earned by certain licensed teachers; clarifying application of provision; and providing an effective date.