

An Act relating to a moratorium on tax credits; providing short title; amending 68 O.S. 2011, Sections 2357, as last amended by Section 1, Chapter 147, O.S.L. 2015, 2357.4, as amended by Section 1, Chapter 336, O.S.L. 2015, 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, Section 5, Chapter 370, O.S.L. 2013, as last amended by Section 5, Chapter 329, O.S.L. 2014, 2357.32A, as amended by Section 2, Chapter 371, O.S.L. 2013, 2357.41, 2357.43, 2357.45, 2357.46, 2357.47, as amended by Section 1, Chapter 292, O.S.L. 2014, 2357.104, 2357.206, as last amended by Section 1, Chapter 361, O.S.L. 2015, 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, Section 1, Chapter 421, O.S.L. 2014, 2358.7, as amended by Section 2, Chapter 161, O.S.L. 2012, 2370, as amended by Section 1, Chapter 41, O.S.L. 2014, 2906 and 5011(68 O.S. Supp. 2015, Sections 2357, 2357.4, 2357.11, 2357.22, 2357.27, 2357.29A, 2357.32A, 2357.47, 2327.104, 2357.206, 2357.302, 2357.303, 2357.304, 2357.401, 2357.403, 2358.7, 2370, 2906 and 5011), which relate to tax credits for certain events, transactions, investments, expenditures or other acts; establishing a moratorium on the ability to claim tax credits during certain time period for any event, transaction, investment, expenditure or other act relating to federal child or child care credits, investment in depreciable property or new employment relating to manufacturing, purchase of Oklahoma-mined coal, investment in clean-burning motor vehicle fuel property, expenses by child care service providers, ad valorem property tax for improvements after certain natural disasters, production and sale of electricity generated by zero-emission facilities, rehabilitation of certain historic hotel or newspaper buildings, federal earned income tax credit, donations for independent biomedical research or cancer research institutes, energy efficient residential property construction, employer expenses relating to injured employees, railroad reconstruction or replacement expenditures, donations to eligible scholarship-granting or educational improvement grant organizations, qualified employee tuition reimbursement, compensation paid to qualified employees by employers, credits for qualified employees, fees paid for certain electronic fund transfers, investment in qualified affordable housing projects, expenses related to volunteer firefighter certification; income from loans made by financial institutions pursuant to Rural Economic Development Loan Act, credits for property tax relief and credits for sales tax relief; providing for noncodification; providing an effective date; and declaring an emergency.