

2017 Oklahoma Statutes
Title 68. Revenue and Taxation
§68-2353. Definitions.

Universal Citation: 68 OK Stat § 68-2353 (2017)

For the purpose of and when used in the Oklahoma Income Tax Act, unless the context otherwise requires:

2. "Internal Revenue Code" means the United States Internal Revenue Code, as the same may be amended or adopted from time to time applicable to the taxable year; and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective at any time or from time to time applicable to the taxable year;