

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

11 Representative(s) Heyman, Bucher, Gelber, Lerner, Gottlieb,
 12 Meadows, Wilson, Jennings, Holloway, Cusack, Bullard, Sobel,
 13 Richardson, Greenstein, Gannon, Bendross-Mindingall,
 14 Henriquez, Romeo, Justice, Rich, Seiler, McGriff, Ryan,
 15 Slosberg, and Lee offered the following:

Amendment (with title amendment)

18 Remove everything after the enacting clause

20 and insert:

21 Section 1. (1) Notwithstanding the provisions of
 22 Senate Bill 2028, adopted during the 2002 Regular Session of
 23 the Legislature, and any provision of s. 220.03, Florida
 24 Statutes, providing for giving effect under the Florida Income
 25 Tax Code to amendments to the Internal Revenue Code, any
 26 provision of the Internal Revenue Code of 1986, as amended,
 27 which took effect after January 1, 2002, pursuant to the Job
 28 Creation and Worker Assistance Act of 2002, shall not be
 29 included within the meaning of the term "Internal Revenue
 30 Code," as defined in s. 220.03, Florida Statutes, for purposes
 31 of the tax imposed by chapter 220, Florida Statutes, on the

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1 income of a corporation and shall not be given effect under
2 the Florida Income Tax Code unless expressly adopted by the
3 Legislature by general law.

4 (2) The Department of Revenue shall adopt rules to
5 implement the provisions of this section.

6 Section 2. The sum of \$262,000,000, available as a
7 result of nonapplication of the provisions of the Job Creation
8 and Worker Assistance Act of 2002 under the Florida Income Tax
9 Code pursuant to section 1, is appropriated from the General
10 Revenue Fund to the Department of Community Affairs for fiscal
11 year 2002-2003. The Department of Community Affairs shall
12 distribute such moneys to local governments for police, fire,
13 rescue, and health services and water treatment and public
14 works. Counties and municipalities may apply to the
15 Department of Community Affairs for reimbursement of costs
16 that were incurred after the September 11, 2001 terrorist
17 attacks. Reimbursements may be provided for, but are not
18 limited to, specialized training, extened hours of service,
19 and capital improvements. Local governments must provide
20 proof to the Department of Community Affairs that the costs
21 for which they are seeking reimbursement were not anticipated
22 in their 2002-2003 budgets.

23 Section 3. This act shall take effect upon becoming a
24 law and shall operate retroactively to January 1, 2002.

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27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Remove the entire title

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31 and insert:

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An act relating to the corporate income tax;
specifying nonapplication of certain provisions
of the Internal Revenue Code under the Florida
Income Tax Code for certain purposes; requiring
the Department of Revenue to adopt certain
rules; providing an appropriation; specifying
distribution and uses of certain moneys;
providing for retroactive effect; providing an
effective date.