

ENROLLED
HB 7219

2010 Legislature

1 A bill to be entitled
2 An act relating to the corporate income tax; amending s.
3 220.03, F.S.; providing for the adoption of the 2010
4 version of the Internal Revenue Code; providing for
5 retroactive operation; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

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9 Section 1. Paragraph (n) of subsection (1) and paragraph
10 (c) of subsection (2) of section 220.03, Florida Statutes, are
11 amended to read:

12 220.03 Definitions.—

13 (1) SPECIFIC TERMS.—When used in this code, and when not
14 otherwise distinctly expressed or manifestly incompatible with
15 the intent thereof, the following terms shall have the following
16 meanings:

17 (n) "Internal Revenue Code" means the United States
18 Internal Revenue Code of 1986, as amended and in effect on
19 January 1, 2010 ~~2009~~, except as provided in subsection (3).

20 (2) DEFINITIONAL RULES.—When used in this code and neither
21 otherwise distinctly expressed nor manifestly incompatible with
22 the intent thereof:

23 (c) Any term used in this code shall have the same meaning
24 as when used in a comparable context in the Internal Revenue
25 Code and other statutes of the United States relating to federal
26 income taxes, as such code and statutes are in effect on January
27 1, 2010 ~~2009~~. However, if subsection (3) is implemented, the
28 meaning of any term shall be taken at the time the term is

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29 | applied under this code.

30 | Section 2. This act shall take effect upon becoming a law

31 | and shall operate retroactively to January 1, 2010.