

20141676er

1  
2 An act relating to the Internal Revenue Code; amending  
3 s. 220.03, F.S.; adopting the 2014 version of the  
4 code; providing an effective date.  
5

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

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

11 220.03 Definitions.—

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

16 (n) "Internal Revenue Code" means the United States  
17 Internal Revenue Code of 1986, as amended and in effect on  
18 January 1, 2014 ~~2013~~, except as provided in subsection (3).

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

22 (c) Any term used in this code has the same meaning as when  
23 used in a comparable context in the Internal Revenue Code and  
24 other statutes of the United States relating to federal income  
25 taxes, as such code and statutes are in effect on January 1,  
26 2014 ~~2013~~. However, if subsection (3) is implemented, the  
27 meaning of a term shall be taken at the time the term is applied  
28 under this code.

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

20141676er

30 and operate retroactively to January 1, 2014.