

FOR CONSIDERATION By the Committee on Appropriations

576-01918-14

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1 A bill to be entitled
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.

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

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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

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and operate retroactively to January 1, 2014.