

THE FLORIDA SENATE  
2014 SUMMARY OF LEGISLATION PASSED  
**Committee on Appropriations**

**SB 1676 — Internal Revenue Code**

by Appropriations Committee

The bill adopts the 2014 version of the United States Internal Revenue Code for purposes of the Florida corporate income tax.

If approved by the Governor, these provisions take effect upon becoming law and operate retroactively to January 1, 2014.

*Vote: Senate 39-0; House 118-0*