



**S.F. No. 1643, as introduced - 87th Legislative Session (2011-2012) [11-3056]**

2.1 (e) "Adjusted gross income" has the meaning given in section 61 of the Internal  
2.2 Revenue Code.

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.4 December 31, 2010.