

1 clearly required by the context or by definition in this article.
2 Any reference in this article to the laws of the United States
3 means the provisions of the Internal Revenue Code of 1986, as
4 amended, and any other provisions of the laws of the United States
5 that relate to the determination of income for federal income tax
6 purposes. All amendments made to the laws of the United States
7 after December 31, 2012, but prior to January 1, 2014, shall be
8 given effect in determining the taxes imposed by this article to
9 the same extent those changes are allowed for federal income tax
10 purposes, whether the changes are retroactive or prospective, but
11 no amendment to the laws of the United States made on or after
12 January 1, 2014, shall be given any effect.

13 (b) The term "Internal Revenue Code of 1986" means the
14 Internal Revenue Code of the United States enacted by the federal
15 Tax Reform Act of 1986 and includes the provisions of law formerly
16 known as the Internal Revenue Code of 1954, as amended, and in
17 effect when the federal Tax Reform Act of 1986 was enacted that
18 were not amended or repealed by the federal Tax Reform Act of 1986.
19 Except when inappropriate, any reference in any law, executive
20 order or other document:

21 (1) To the Internal Revenue Code of 1954 includes a reference
22 to the Internal Revenue Code of 1986; and

1 (2) To the Internal Revenue Code of 1986 includes a reference
2 to the provisions of law formerly known as the Internal Revenue
3 Code of 1954.

4 (c) Effective date. -- The amendments to this section enacted
5 in the year 2014 are retroactive to the extent allowable under
6 federal income tax law. With respect to taxable years that began
7 prior to January 1, 2015, the law in effect for each of those years
8 shall be fully preserved as to that year, except as provided in
9 this section.