

Legislative Intent. Such is looked to when court attempts to construe or interpret a statute which is ambiguous or inconsistent.

Florida State 1995      Income Tax Code      Ch. 220

## 220.02 Legislative Intent

(1) It is the intent of the Legislature in enacting this code to impose a tax upon all corporations, organizations, associations, and other artificial entities which derive from this state or from any other jurisdiction permanent and inherent attributes not inherent to or available to natural person, such as perpetual life, transferable ownership represented by shares or certificates and limited liability for all owners. It is intended that limited liability companies be subject to the tax imposed by such corporations and other entities to taxation hereunder for the privilege of conducting business, deriving income, or existing within this state. This code is not intended to tax, and shall not be construed so as to tax any natural person who engages in a trade, business or profession in this state under his or her own or any fictitious name whether individually as a proprietorship or, in partnership with other: any estate of a decedent or incompetent: or any testamentary trust.