

**2017 Texas Statutes**

**TAX CODE**

**TITLE 2 - STATE TAXATION**

**SUBTITLE F - FRANCHISE TAX**

**CHAPTER 171 - FRANCHISE TAX**

TAX CODE

TITLE 2. STATE TAXATION

SUBTITLE F. FRANCHISE TAX

CHAPTER 171. FRANCHISE TAX

SUBCHAPTER A. DEFINITIONS; TAX IMPOSED

Sec. 171.0001. GENERAL DEFINITIONS. In this chapter:

(9) "Internal Revenue Code" means the Internal Revenue Code of 1986 in effect for the federal tax year beginning on January 1, 2007, not including any changes made by federal law after that date, and any regulations adopted under that code applicable to that period.