

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 177

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAXES; AMENDING SECTION 63-3022D, IDAHO CODE, TO REVISE
3 PROVISIONS REGARDING THE DEDUCTION OF EXPENSES FOR HOUSEHOLD AND DEPENDENT
4 CARE SERVICES; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE
5 APPLICATION.

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 63-3022D, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-3022D. DEDUCTION OF EXPENSES FOR HOUSEHOLD AND DEPENDENT CARE SERVICES.
10 ~~Allowance of Deduction. In~~ There shall be allowed as a deduction,
11 in the case of an individual who maintains a household which that includes
12 as a member one (1) or more qualifying individuals, (as defined in section
13 21(b)(1) of the Internal Revenue Code), there shall be allowed as a de-
14 duction, the employment-related expenses (as defined in section 21(b)(2),
15 Internal Revenue Code, and as further specified and, as limited by section
16 21(e) (d) and (e) of the Internal Revenue Code), paid by such individual
17 during the taxable year, not to exceed twelve thousand dollars (\$12,000).

18 SECTION 2. An emergency existing therefor, which emergency is hereby
19 declared to exist, this act shall be in full force and effect on and after its
20 passage and approval, and retroactively to January 1, 2023.