

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 425

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXES; AMENDING SECTION 63-3004, IDAHO CODE, TO UPDATE REFER-
2 ENCES TO THE INTERNAL REVENUE CODE AND TO ADD LANGUAGE REGARDING MAR-
3 RIAGE; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
4

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

6 SECTION 1. That Section 63-3004, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"
9 means the Internal Revenue Code of 1986 of the United States, as amended, and
10 in effect on the first day of January 2015~~6~~.

11 (b) Provisions of the Internal Revenue Code amended, deleted, or added
12 prior to the effective date of the latest amendment to this section shall
13 be applicable for Idaho income tax purposes on the effective date provided
14 for such amendments, deletions, or additions, including retroactive provi-
15 sions.

16 (c) For all purposes of the Idaho income tax act, a marriage must be one
17 that is considered valid or recognized under section 28, article III, of the
18 constitution of the state of Idaho and defined in section 32-201, Idaho Code,
19 or as recognized under section 32-209, Idaho Code.

20 (d) Notwithstanding subsection (c) of this section, marriages recog-
21 nized and permitted by the United States supreme court and the ninth circuit
22 court of appeals shall also be recognized for purposes of the Idaho income
23 tax act.

24 SECTION 2. An emergency existing therefor, which emergency is hereby
25 declared to exist, this act shall be in full force and effect on and after its
26 passage and approval, and retroactively to January 1, 2016.