

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 342

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING A SHORT TITLE; AMENDING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 57-829, IDAHO CODE, TO ESTABLISH THE CHOOSE LIFE IDAHO FUND; AMENDING SECTION 63-3029C, IDAHO CODE, TO REVISE PROVISIONS REGARDING INCOME TAX REFUNDS OR PAYMENT DESIGNATION BY INDIVIDUALS TO TRUST ACCOUNTS; AMENDING SECTION 63-3067A, IDAHO CODE, TO PROVIDE FOR THE CHOOSE LIFE IDAHO FUND; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

SECTION 1. SHORT TITLE. This act shall be known and may be cited as the "Investing in Mothers and Family Act."

SECTION 2. That Chapter 8, Title 57, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 57-829, Idaho Code, and to read as follows:

57-829. CHOOSE LIFE IDAHO FUND. (1) There is hereby created in the state treasury the choose life Idaho fund. Moneys in the fund shall be appropriated to choose life Idaho, inc. for the purpose of:

(a) Assisting other organizations that are tax-exempt pursuant to section 501(c)(3) of the Internal Revenue Code and that provide life-affirming counseling, care, and assistance for women and families to encourage alternatives to abortion; and

(b) Education of the public for support of adoption as a positive choice for women and families who are at risk of choosing abortion.

(2) Moneys in the fund shall be appropriated for use in Idaho only.

SECTION 3. That Section 63-3029C, Idaho Code, be, and the same is hereby amended to read as follows:

63-3029C. INCOME TAX CREDIT FOR CERTAIN CHARITABLE CONTRIBUTIONS -- LIMITATION. At the election of the taxpayer, there shall be allowed, subject to the applicable limitations provided herein, as a credit against the income tax imposed by chapter 30, title 63, Idaho Code, an amount equal to fifty percent (50%) of the aggregate amount of charitable contributions made by such taxpayer during the year to the anchor house or its foundation, to the children's home society of Idaho, inc., to the Idaho youth ranch or its foundation, to kinderhaven or its foundation, to the women's and children's alliance or its foundation, to children's village, inc. or its foundation, to Idaho drug free youth, inc. or its foundation, to gem youth services or its foundation, to the hope house, inc. or its foundation, to the north Idaho children's home or its foundation, to the shepherd's home, inc. or its foundation, to a project safe place located within the state of Idaho, to the learning lab, inc. or its foundation, to a center for independent living lo-

1 cated within the state of Idaho, to project P.A.T.C.H., planned assistance
 2 for troubled children, to choose life Idaho, inc., to a nonprofit pregnancy
 3 resource center or maternity home located within the state of Idaho that pro-
 4 vides life-affirming counseling, care, and assistance for women and fami-
 5 lies to encourage alternatives to abortion and that have tax-exempt status
 6 pursuant to section 501(c) (3) of the Internal Revenue Code, to a nonprofit
 7 substance abuse center licensed by the department of health and welfare, or
 8 to a nonprofit rehabilitation facility located within the state of Idaho or
 9 its foundation.

10 (1) In the case of a taxpayer other than a corporation, the amount al-
 11 lowable as a credit under this section for any taxable year shall not exceed
 12 ~~twenty percent (20%)~~ thirty-five percent (35%) of such taxpayer's total in-
 13 come tax liability imposed by section 63-3024, Idaho Code, for the year, ~~or~~
 14 ~~one hundred dollars (\$100), whichever is less.~~

15 (2) In the case of a corporation, the amount allowable as a credit under
 16 this section for any taxable year shall not exceed ~~ten percent (10%)~~ twenty-
 17 five percent (25%) of such corporation's total income or franchise tax lia-
 18 bility imposed by sections 63-3025 and 63-3025A, Idaho Code, for the year, ~~or~~
 19 ~~five hundred dollars (\$500), whichever is less.~~

20 (3) For the purposes of this section, "center for independent living"
 21 shall mean a private, nonprofit, nonresidential organization in which at
 22 least fifty-one percent (51%) of the principal governing board, management
 23 and staff are individuals with disabilities and that:

- 24 (a) Is designed and operated within a local community by individuals
- 25 with disabilities;
- 26 (b) Provides an array of independent living services and programs; and
- 27 (c) Is cross-disability.

28 (4) For the purposes of this section, "nonprofit rehabilitation facil-
 29 ity" means only a facility that is accredited by the commission on accredi-
 30 tation of rehabilitation facilities or another accreditation organization
 31 recognized by the state of Idaho.

32 SECTION 4. That Section 63-3067A, Idaho Code, be, and the same is hereby
 33 amended to read as follows:

34 63-3067A. INCOME TAX REFUND OR PAYMENT DESIGNATION BY INDIVIDUALS TO
 35 TRUST ACCOUNTS. (1) Every individual who:

- 36 (a) Has a refund due and payable for overpayment of taxes under this
- 37 chapter may designate all or any portion thereof to be deposited in a
- 38 trust account specified in subsection (3) of this section; or
- 39 (b) Has an income tax liability may, in addition to his tax obligation,
- 40 include a donation to be deposited in a trust account specified in sub-
- 41 section (3) of this section.

42 (2) A designation under subsection (1) of this section may be made in
 43 any taxable year in such manner and form as prescribed by the state tax com-
 44 mission. The manner and form so prescribed shall be a conspicuous portion of
 45 the principal form provided for the purpose of individual taxation.

46 (3) The trust accounts authorized to receive moneys designated under
 47 subsection (1) of this section are:

- 48 (a) The fish and game set-aside account created in section 36-111,
- 49 Idaho Code;

- 1 (b) The children's trust fund created in section 39-6007, Idaho Code;
2 (c) The special olympics Idaho fund created in section 57-823, Idaho
3 Code;
4 (d) The Idaho guard and reserve family support fund created in section
5 57-820, Idaho Code;
6 (e) The Idaho food bank fund created in section 57-824, Idaho Code;
7 (f) The veterans support fund created in section 65-209, Idaho Code;
8 and
9 (g) The American red cross of greater Idaho fund created in section
10 57-821, Idaho Code; ~~and~~
11 (h) The choose life Idaho fund created in section 57-829, Idaho Code.
12 (4) Prior to the distribution of funds into any of the trust accounts
13 specified in subsection (3) of this section from the refund account, the
14 state tax commission shall retain funds for the commission's costs for
15 collecting and administering the moneys in the accounts as follows: three
16 thousand dollars (\$3,000) from each account for start-up costs during the
17 first year of collections, and three thousand dollars (\$3,000) or twenty
18 percent (20%) of the moneys remitted to each account during the fiscal year,
19 whichever is less, from each account during each fiscal year thereafter,
20 which amounts are hereby appropriated to the state tax commission.

21 SECTION 5. An emergency existing therefor, which emergency is hereby
22 declared to exist, this act shall be in full force and effect on and after its
23 passage and approval, and retroactively to January 1, 2025.