

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 375

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 CLARIFY THAT A MARRIAGE MUST  
3 BE VALID AND MUST BE RECOGNIZED UNDER THE CONSTITUTION OF THE STATE OF  
4 IDAHO AND IDAHO STATUTES AND TO MAKE A TECHNICAL CORRECTION; PROVIDING  
5 SEVERABILITY; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLI-  
6 CATION.  
7

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

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

11 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"  
12 means the Internal Revenue Code of 1986 of the United States, as amended, and  
13 in effect on the first day of January, 2013~~4~~.

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

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

23 SECTION 2. SEVERABILITY. The provisions of this act are hereby declared  
24 to be severable and if any provision of this act or the application of such  
25 provision to any person or circumstance is declared invalid for any reason,  
26 such declaration shall not affect the validity of the remaining portions of  
27 this act.

28 SECTION 3. An emergency existing therefor, which emergency is hereby  
29 declared to exist, this act shall be in full force and effect on and after its  
30 passage and approval, and retroactively to January 1, 2014.