

STATEMENT OF PURPOSE

RS22451

This bill relates to income taxes. It is the annual bill to update references to the Internal Revenue Code (IRC). The bill will conform the Idaho income tax to changes made to the IRC that affect taxable years beginning during 2013. The bill clarifies that a marriage must be valid and recognized under the Idaho Constitution.

FISCAL NOTE

To be determined based on changes to federal tax code by US Congress in 2013.



Contact:

Michael Chakarun
State Tax Commission
(208) 334-7537