

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 384

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAX; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY THE AD-
3 DITION OF A NEW SECTION 63-3022S, IDAHO CODE, TO PROVIDE THAT A MEMBER OF
4 AN INDIAN TRIBE MAY DEDUCT INCOME EARNED ON A RESERVATION FROM TAXABLE
5 INCOME; AND PROVIDING AN EFFECTIVE DATE.

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

7 SECTION 1. That Chapter 30, Title 63, Idaho Code, be, and the same is
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
9 ignated as Section 63-3022S, Idaho Code, and to read as follows:

10 63-3022S. INCOME EARNED ON AN INDIAN RESERVATION. A taxpayer who is an
11 enrolled member of a federally recognized Indian tribe who resides on the
12 reservation of the Coeur d'Alene tribe, the Kootenai tribe of Idaho, the Nez
13 Perce tribe, the Shoshone-Bannock tribes of the Fort Hall reservation or the
14 Shoshone-Paiute tribes of the Duck Valley reservation may deduct from tax-
15 able income an amount equal to the taxpayer's income earned on the reserva-
16 tion of a tribe enumerated in this section, without regard to whether the
17 reservation is the reservation of the tribe of which the taxpayer is an en-
18 rolled member.

19 SECTION 2. This act shall be in full force and effect retroactively to
20 January 1, 2013.