

IN THE SENATE

SENATE BILL NO. 1301

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAXATION; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY
3 THE ADDITION OF A NEW SECTION 63-3022S, IDAHO CODE, TO PROVIDE FOR RE-
4 LIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN IF CERTAIN CON-
5 DITIONS OCCUR, TO PROVIDE PROCEDURES AND TO PROVIDE FOR RULES; DECLAR-
6 ING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

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

11 63-3022S. RELIEF FROM JOINT AND SEVERAL LIABILITY ON JOINT RE-
12 TURN. (1) An individual who has filed a joint return and who has been granted
13 relief from joint and several liability by the internal revenue service
14 shall have such relief recognized, granted and honored by the state tax com-
15 mission for state income tax purposes.

16 (2) The tax commission shall promulgate such rules as are necessary to
17 carry out the provisions of this section.

18 SECTION 2. An emergency existing therefor, which emergency is hereby
19 declared to exist, this act shall be in full force and effect on and after its
20 passage and approval, and retroactively to January 1, 2014.