

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 26

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1  
2 RELATING TO TAXES; AMENDING SECTION 63-3004, IDAHO CODE, TO UPDATE A REFER-  
3 ENCE TO THE INTERNAL REVENUE CODE; DECLARING AN EMERGENCY AND PROVIDING  
4 RETROACTIVE APPLICATION.

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

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

8 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"  
9 means the Internal Revenue Code of 1986 of the United States, as amended, and  
10 in effect on the first day of January 20167.

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

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

20 (d) Notwithstanding subsection (c) of this section, marriages recog-  
21 nized and permitted by the United States supreme court and the ninth circuit  
22 court of appeals shall also be recognized for purposes of the Idaho income  
23 tax act.

24 SECTION 2. An emergency existing therefor, which emergency is hereby  
25 declared to exist, this act shall be in full force and effect on and after its  
26 passage and approval, and retroactively to January 1, 2017.