

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 381

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXES; AMENDING SECTION 63-3022U, IDAHO CODE, TO PROVIDE
2 A CORRECT CODE REFERENCE RELATING TO CHARITABLE CONTRIBUTION DEDUC-
3 TION CALCULATIONS FOR PART-YEAR RESIDENTS OR NONRESIDENTS AND TO MAKE A
4 TECHNICAL CORRECTION.
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6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 63-3022U, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-3022U. DEDUCTION FOR CERTAIN CHARITABLE CONTRIBUTIONS. A tax-
10 payer may deduct from taxable income the amount by which the taxpayer must
11 reduce ~~its~~ a charitable contribution deduction under section 170(d)(1)(B)
12 or 170(d)(2)(B) of the Internal Revenue Code. The amount allowed to a
13 part-year resident or nonresident will be determined pursuant to section
14 63-3026A(46), Idaho Code. This deduction shall not apply to the calculation
15 set forth in section 63-3022L, Idaho Code.