

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 624

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXES; AMENDING SECTION 63-3004, IDAHO CODE, AS AMENDED  
2 IN SECTION 1 OF HOUSE BILL NO. 463, AS ENACTED BY THE SECOND REGULAR SES-  
3 SION OF THE SIXTY-FOURTH IDAHO LEGISLATURE, TO PROVIDE FOR APPLICABIL-  
4 ITY OF CERTAIN PROVISIONS OF THE INTERNAL REVENUE CODE; AND DECLARING AN  
5 EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.  
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7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Section 63-3004, Idaho Code, as amended in Section 1 of  
9 House Bill No. 463, as enacted by the Second Regular Session of the Sixty-  
10 fourth Idaho Legislature, be, and the same is hereby amended to read as fol-  
11 lows:

12 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"  
13 means, for taxable years beginning on any day of 2017, the Internal Revenue  
14 Code of 1986 of the United States, as amended, and in effect on the twenty-  
15 first day of December 2017, except that Internal Revenue Code sections 965  
16 and 213 are applied as in effect on December 31, 2017; and Internal Revenue  
17 Code sections 108, 163, 168(e), 168(i), 179D, 179E, 181, 199, 222 and 451 are  
18 applied as in effect on February 9, 2018.

19 (b) The term "Internal Revenue Code" means, for taxable years beginning  
20 on or after the first day of January 2018, the Internal Revenue Code of 1986,  
21 as amended, and in effect on the first day of January 2018.

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

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

30 SECTION 2. An emergency existing therefor, which emergency is hereby  
31 declared to exist, this act shall be in full force and effect on and after its  
32 passage and approval, and retroactively to January 1, 2018.