

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 19

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO INCOME TAXES; AMENDING SECTION 63-3029L, IDAHO CODE, TO CLARIFY
RESIDENT ELIGIBILITY FOR THE CHILD TAX CREDIT; AND DECLARING AN EMER-
GENCY AND PROVIDING RETROACTIVE APPLICATION.

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

SECTION 1. That Section 63-3029L, Idaho Code, be, and the same is hereby
amended to read as follows:

63-3029L. CHILD TAX CREDIT. (1) For taxable years beginning on or af-
ter January 1, 2018, and before January 1, 2026, there shall be allowed to a
taxpayer a nonrefundable credit against the tax imposed by this chapter in
the amount of two hundred five dollars (\$205) with respect to each qualifying
child of the taxpayer. For purposes of this section, the term "qualifying
child" has the meaning as defined in section 24(c) of the Internal Revenue
Code. In no event shall more than one (1) taxpayer be allowed this credit for
the same qualifying child. This credit is available only to Idaho residents.
Any part-year resident entitled to a credit under this section shall receive
a proportional credit reflecting the part of the year in which the part-year
resident was domiciled in Idaho.

(2) In the case of divorced parents or parents who do not live together,
if the qualifying child is in the custody of one (1) or both of the child's
parents for more than one-half of a calendar year, such child is the qualify-
ing child of the custodial parent for the taxable year beginning during such
calendar year. However, the child may be the qualifying child of the noncus-
todial parent if either of the following requirements are met:

- (a) A court of competent jurisdiction has unconditionally awarded, in
writing, the noncustodial parent the tax credit authorized under this
section and the noncustodial parent attaches a copy of the court order
to the noncustodial parent's income tax return for the taxable year; or
- (b) The custodial parent signs a written declaration that such custo-
dial parent will not claim the credit of this section with respect to
such child for any taxable year beginning in such calendar year and the
noncustodial parent attaches such written declaration to the noncusto-
dial parent's income tax return for the taxable year beginning during
such calendar year.

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