

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 92

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXATION; AMENDING SECTION 63-3033, IDAHO CODE, TO REVISE PRO-
2 VISIONS REGARDING THE EXTENSION OF TIME FOR CERTAIN INCOME TAX FILINGS;
3 AND PROVIDING AN EFFECTIVE DATE.
4

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

6 SECTION 1. That Section 63-3033, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-3033. EXTENSION OF TIME. (a) Taxpayers shall have an automatic ex-
9 tension of time for filing any return, declaration, statement or other doc-
10 ument required by this chapter for a period of ~~six (6) months if on or before~~
11 ~~the unextended due date the taxpayer has paid at least eighty percent (80%)~~
12 ~~of the total tax due on the income tax return when it is filed, or the total~~
13 ~~tax due on the income tax return for the prior year if a return was filed for~~
14 ~~the prior year~~ seven (7) months from its original due date.

15 (b) ~~If, on the unextended due date, the payment required to meet the~~
16 ~~provisions of subsection (a) of this section, after consideration of any~~
17 ~~previous credits or payments applicable to the return, is fifty dollars~~
18 ~~(\$50.00) or less, such payment shall not be required in order to qualify for~~
19 ~~the extension. However, interest shall accrue as provided in subsection (g)~~
20 ~~of this section. The extension of time to file a return under subsection (a)~~
21 ~~of this section is not an extension of time for the payment of taxes. No pay-~~
22 ~~ment of taxes shall be required to qualify for the extension to file a return~~
23 ~~pursuant to subsection (a) of this section. Payment of any balance of tax is~~
24 ~~due on the earlier of the extended due date or the date the return is filed.~~

25 (c) Taxpayers residing outside any of the United States and Puerto Rico
26 ~~(including persons who are in military or naval service)~~ service shall have
27 an automatic extension of time within which to file income tax returns with
28 this state for a period ~~which that~~ shall expire on the fifteenth day of the
29 ~~sixth~~ twelfth month following the close of their taxable year. Taxpayers re-
30 siding outside any of the United States and Puerto Rico who are not in mili-
31 tary or naval service shall have an automatic extension of time within which
32 to file income tax returns with this state for a period that shall expire on
33 the fifteenth day of the seventh month following the close of their taxable
34 year.

35 (d) Individuals who are entitled to extensions for filing federal in-
36 come tax returns as a result of the application of the provisions of sections
37 911 and 7508 of the Internal Revenue Code, shall be entitled to extensions of
38 time for the same period for filing income tax returns with the state of Idaho
39 subject to the requirements imposed in implementation of the indicated sec-
40 tions.

1 (e) Any taxpayer entitled to an extension under subsection (c) or (d) of
2 this section shall attach a statement to his return claiming his right to the
3 extension.

4 (f) ~~If Unless~~ the amount of payment made ~~under subsection (a) of this~~
5 ~~section by the unextended due date of the return, including all payments and~~
6 ~~credits applicable to the return, is less than~~ at least eighty percent (80%)
7 of the total tax due under the provisions of this chapter ~~and or~~ is ~~less than~~
8 ~~at least as much as~~ the amount of the total tax due on the income tax return
9 for the prior year, except as permitted by subsection ~~(b)~~ (c) or (d) of this
10 section, a penalty may be applied to the total of the balance due ~~unless rea-~~
11 ~~sonable cause can be established. The~~ No penalty shall be assessed if no more
12 than fifty dollars (\$50.00) remains of the total balance due after the pay-
13 ments made by the unextended due date or if reasonable cause can be estab-
14 lished. Subject to the provisions of section 63-3046(g), Idaho Code, the
15 penalty shall be:

16 (1) If the taxes for the taxable year are paid on or before the extended
17 due date, ~~two percent (2%)~~ one percent (1%) per month from the original
18 due date to the date of payment; or

19 (2) If the taxes for the taxable year are not paid on or before the
20 extended due date, the penalty provided in section 63-3046(c), Idaho
21 Code, from the original due date.

22 (g) In all cases of an extension of time in which to file any return, ex-
23 cept for those related to section 7508 of the Internal Revenue Code, interest
24 shall be paid on any tax due from the original due date to date of payment at
25 the rate provided in section 63-3045, Idaho Code. For an individual entitled
26 to an extension of time allowed by subsection (d) of this section and section
27 7508 of the Internal Revenue Code, interest shall be paid on any tax due from
28 the extended due date allowed in subsection (d) of this section to the date of
29 payment.

30 SECTION 2. This act shall be in full force and effect on and after Jan-
31 uary 1, 2026.