

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 58

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAXES; AMENDING SECTION 63-3004, IDAHO CODE, TO PROVIDE
3 FOR APPLICABILITY OF CERTAIN PROVISIONS OF THE INTERNAL REVENUE CODE;
4 AND DECLARING AN EMERGENCY AND PROVIDING 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. (1) The term "Internal Revenue Code"
9 means the Internal Revenue Code, as amended, and in effect on the first day of
10 January 2020~~1~~, except that Internal Revenue Code section 461(1) is applied
11 as in effect on January 1, 2020.

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

16 (3) Notwithstanding subsection (2) of this section, marriages recog-
17 nized and permitted by the United States supreme court and the ninth circuit
18 court of appeals shall also be recognized for purposes of the Idaho income
19 tax act.

20 SECTION 2. An emergency existing therefor, which emergency is hereby
21 declared to exist, this act shall be in full force and effect on and after its
22 passage and approval, and retroactively to January 1, 2021.