

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 354

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO TAXES; AMENDING SECTION 63-3004, IDAHO CODE, TO UPDATE REFER-
3 ENCES TO THE INTERNAL REVENUE CODE AND TO REMOVE LANGUAGE REGARDING
4 MARRIAGE; DECLARING AN EMERGENCY AND PROVIDING A RETROACTIVE EFFECTIVE
5 DATE.

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

7 SECTION 1. That Section 63-3004, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"
10 means the Internal Revenue Code of 1986 of the United States, as amended, and
11 in effect on the first day of January 20156.

12 (b) Provisions of the Internal Revenue Code amended, deleted, or added
13 prior to the effective date of the latest amendment to this section shall
14 be applicable for Idaho income tax purposes on the effective date provided
15 for such amendments, deletions, or additions, including retroactive provi-
16 sions.

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

21 SECTION 2. An emergency existing therefor, which emergency is hereby
22 declared to exist, this act shall be in full force and effect on and after its
23 passage and approval, and retroactively to January 1, 2016.