

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 488, As Amended

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXATION; AMENDING SECTION 63-3029C, IDAHO CODE, TO PRO-
2 VIDE AN ADDITIONAL ORGANIZATION FOR WHICH AN INCOME TAX CREDIT WILL BE
3 GIVEN FOR A CHARITABLE CONTRIBUTION TO THE ORGANIZATION; DECLARING AN
4 EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
5

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

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

9 63-3029C. INCOME TAX CREDIT FOR CERTAIN CHARITABLE CONTRIBUTIONS --
10 LIMITATION. At the election of the taxpayer, there shall be allowed, subject
11 to the applicable limitations provided herein, as a credit against the in-
12 come tax imposed by chapter 30, title 63, Idaho Code, an amount equal to fifty
13 percent (50%) of the aggregate amount of charitable contributions made by
14 such taxpayer during the year to the anchor house or its foundation, to the
15 children's home society of Idaho, inc., to the Idaho youth ranch or its foun-
16 dation, to kinderhaven or its foundation, to the women's and children's al-
17 liance or its foundation, to children's village, inc. or its foundation, to
18 Idaho drug free youth, inc. or its foundation, to gem youth services or its
19 foundation, to the hope house, inc. or its foundation, to the north Idaho
20 children's home or its foundation, to the shepherd's home, inc. or its foun-
21 dation, to a project safe place located within the state of Idaho, to the
22 learning lab, inc. or its foundation, to a center for independent living lo-
23 cated within the state of Idaho, to Sun Valley adaptive sports program, inc.,
24 to project P.A.T.C.H., planned assistance for troubled children, to a non-
25 profit substance abuse center licensed by the department of health and wel-
26 fare, or to a nonprofit rehabilitation facility located within the state of
27 Idaho or its foundation.

28 (1) In the case of a taxpayer other than a corporation, the amount al-
29 lowable as a credit under this section for any taxable year shall not exceed
30 twenty percent (20%) of such taxpayer's total income tax liability imposed
31 by section 63-3024, Idaho Code, for the year, or one hundred dollars (\$100),
32 whichever is less.

33 (2) In the case of a corporation, the amount allowable as a credit un-
34 der this section for any taxable year shall not exceed ten percent (10%) of
35 such corporation's total income or franchise tax liability imposed by sec-
36 tions 63-3025 and 63-3025A, Idaho Code, for the year, or five hundred dollars
37 (\$500), whichever is less.

38 (3) For the purposes of this section, "center for independent living"
39 shall mean a private, nonprofit, nonresidential organization in which at
40 least fifty-one percent (51%) of the principal governing board, management
41 and staff are individuals with disabilities and that:

1 (a) Is designed and operated within a local community by individuals
2 with disabilities;

3 (b) Provides an array of independent living services and programs; and

4 (c) Is cross-disability.

5 (4) For the purposes of this section, "nonprofit rehabilitation facil-
6 ity" means only a facility that is accredited by the commission on accredi-
7 tation of rehabilitation facilities or another accreditation organization
8 recognized by the state of Idaho.

9 SECTION 2. An emergency existing therefor, which emergency is hereby
10 declared to exist, this act shall be in full force and effect on and after its
11 passage and approval, and retroactively to January 1, 2012.