

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 709

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXES; AMENDING SECTION 63-3004, IDAHO CODE, TO UPDATE
2 REFERENCES TO THE INTERNAL REVENUE CODE; TO PROVIDE FOR THE APPLICA-
3 TION OF CERTAIN EXPIRED PROVISIONS OF THE INTERNAL REVENUE CODE WHEN
4 EXTENDED BY CONGRESS; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE
5 APPLICATION.
6

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

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

10 63-3004. INTERNAL REVENUE CODE. (a) The term "Internal Revenue Code"
11 means the Internal Revenue Code of 1986 of the United States, as amended, and
12 in effect on the ~~seventeenth~~ first day of ~~February~~ January, 200910.

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

18 SECTION 2. The provisions of Section 1 of this Act apply to the follow-
19 ing expired provisions of the Internal Revenue Code to the extent they are
20 applicable to this Chapter 30, Title 63, Idaho Code, if such provisions are
21 extended to apply in taxable year 2010 by retroactive amendments to the In-
22 ternal Revenue Code enacted during 2010: sec. 62(a)(2)(D); sec. 63(c)(7);
23 sec. 85(c); sec. 163(e)(5); sec. 164(b)(5); sec. 164(b)(6)(G); sec.
24 168(e)(3)(B)(vii); secs. 168(e)(3)(E)(iv), (v), (ix), 168(e)(7)(A)(i)
25 and (e)(8)(E); sec. 168(i)(15); sec. 168(j)(8); sec. 168(k)(2); secs.
26 170(b)(1)(E) and 170(b)(2)(B); sec. 170(e)(3)(C); sec. 170(e)(3)(D);
27 sec. 170(e)(6)(G); sec. 179(b)(7); sec. 179E(a); sec. 179B(a); sec.
28 181(f); sec. 198(h); sec. 199(d)(7); sec. 219(b)(5)(C); sec. 222(e);
29 sec. 401(a)(9)(H); sec. 408(d)(8); sec. 451(i); sec. 512(b)(13)(E)(iv);
30 sec. 512(b)(19)(K); sec. 613A(c)(6)(H)(ii); sec. 856(c)(2)(I); secs.
31 856(c)(5)(H)(iii) and 856(c)(8); secs. 857(b)(6)(G), and 857(b)(6)(H);
32 secs. 871(k)(1)(C) and (2)(C), and 881(e)(1)(A) and (2); sec. 897(h)(4);
33 secs. 953(e)(10) and 954(h)(9); sec. 954(c)(6); sec. 1014 and sec. 901
34 of P.L. 107-16; sec. 1367(a); secs. 1391(d)(1)(A)(i) and (h)(2); secs.
35 1202(a)(2) and 1391(d)(1)(A)(i); secs. 1394 and 1391(d)(1)(A)(i); secs.
36 1396 and 1391(d)(1)(A)(i); secs. 1397A and 1391(d)(1)(A)(i); secs. 1397B
37 and 1391(d)(1)(A)(i).

38 SECTION 3. An emergency existing therefor, which emergency is hereby
39 declared to exist, this act shall be in full force and effect on and after its
40 passage and approval, and retroactively to January 1, 2010.