



LEGISLATURE OF THE STATE OF IDAHO



Sixty-fifth Legislature

First Regular Session - 2019

IN THE _____

BILL NO. _____

BY _____

AN ACT

RELATING TO THE INTERNAL REVENUE CODE; AMENDING SECTION 63-3004, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE INTERNAL REVENUE CODE; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

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

63-3004. INTERNAL REVENUE CODE. (a~~1~~) The term "Internal Revenue Code" means, ~~for taxable years beginning on any day of 2017, the Internal Revenue Code of 1986 of the United States, as amended, and in effect on the twenty-first day of December 2017, except that Internal Revenue Code sections 965 and 213 are applied as in effect on December 31, 2017; and Internal Revenue Code sections 108, 163, 168(e), 168(i), 179D, 179E, 181, 199, 222 and 451 are applied as in effect on February 9, 2018. or after the first day of January~~

~~(b) The term "Internal Revenue Code" means, for taxable years beginning on or after the first day of January 2018, the Internal Revenue Code of 1986, as amended, and in effect on the first day of January 2018.~~

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

(d~~3~~) Notwithstanding subsection (e~~2~~) of this section, marriages recognized and permitted by the United States supreme court and the ninth circuit court of appeals shall also be recognized for purposes of the Idaho income tax act.

SECTION 2. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after its passage and approval, and retroactively to January 1, 2019.