



LEGISLATURE OF THE STATE OF IDAHO



Sixty-fifth Legislature

First Regular Session - 2019

IN THE \_\_\_\_\_

BILL NO. \_\_\_\_\_

BY \_\_\_\_\_

AN ACT

RELATING TO THE GROCERY TAX CREDIT; AMENDING SECTION 63-3024A, IDAHO CODE, TO REVISE AND UPDATE REFERENCES TO THE TERMINOLOGY USED IN THE INTERNAL REVENUE CODE REGARDING DEPENDENT DEDUCTIONS FOR THE PURPOSE OF THE GROCERY TAX CREDIT AND TO REMOVE OBSOLETE LANGUAGE; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

SECTION 1. That Section 63-3024A, Idaho Code, be, and the same is hereby amended to read as follows:

63-3024A. FOOD TAX CREDITS AND REFUNDS. (1) Any resident individual who is required to file and who has filed an Idaho income tax return shall be allowed a credit against taxes due under the Idaho income tax act for each ~~personal exemption for which a deduction is permitted by section 151(b) and (c) the taxpayer, the taxpayer's spouse, and each dependent, as defined in section 152 of the Internal Revenue Code and is,~~ claimed on the taxpayer's Idaho income tax return. ~~The amount of the credit for tax year 2008 shall be as follows:~~

When Idaho taxable income is:	The rate is:
\$1,000 or less	\$50.00
Over \$1,000	\$30.00

~~The credits allowed in this subsection shall be increased by ten dollars (\$10.00) in each tax year after tax year 2008 until such time as each credit equals one hundred dollars (\$100).~~ For tax years 2015 and after, the credit is one hundred dollars (\$100). If taxes due are less than the total credit allowed, the taxpayer shall be paid a refund equal to the balance of the unused credit.

(2) A resident individual who is not required to file an Idaho income tax return and for whom no credit or refund is allowed under any other subsection of this section shall, subject to the limitations of subsections (3), (4), (5), (6), (7) and (8) of this section, be entitled to a refund in the amount provided in subsection (1) of this section.

(3) A resident individual who has reached his sixty-fifth birthday before the end of his taxable year and who has claimed the credit available under subsection (1) of this section, in addition to the amount of credit or refund due under subsection (1) of this section, shall be entitled to twenty dollars (\$20.00), which shall be claimed as a credit against any taxes due under the Idaho income tax act. If taxes due are less than the total credit allowed, the individual shall be paid a refund equal to the balance of the unused credit.

1 (4) Except as provided in subsection (9) of this section, a credit or  
2 refund under this section is only available if the individual for whom a per-  
3 sonal exemption is claimed is a resident of the state of Idaho.

4 (5) In no event shall more than one (1) taxpayer be allowed a credit or  
5 refund for the same personal exemption, or under more than one (1) subsection  
6 of this section.

7 (6) In the event that a credit or refund is attributable to any individ-  
8 ual for whom assistance under the federal food stamp program was received for  
9 any month or part of a month during the taxable year for which the credit or  
10 refund is claimed, the credit or refund allowed under this section shall be  
11 in proportion to the number of months of the year in which no assistance was  
12 received.

13 (7) In the event that a credit or refund is attributable to any individ-  
14 ual who has been incarcerated for any month or part of a month during the tax-  
15 able year for which the credit or refund is claimed, the credit or refund al-  
16 lowed under this section shall be in proportion to the number of months of the  
17 year in which the individual was not incarcerated.

18 (8) No credit or refund shall be paid that is attributable to an indi-  
19 vidual residing illegally in the United States.

20 (9) Any part-year resident entitled to a credit under this section  
21 shall receive a proportionate credit reflecting the part of the year in which  
22 he was domiciled in this state.

23 (10) Any refund shall be paid to such individual only upon his making  
24 application therefor, at such time and in such manner as may be prescribed  
25 by the state tax commission. The state tax commission shall prescribe the  
26 method by which the refund is to be made to the taxpayer. The refunds autho-  
27 rized by this section shall be paid from the state refund fund in the same  
28 manner as the refunds authorized by section 63-3067, Idaho Code.

29 (11) An application for any refund that is due and payable under the pro-  
30 visions of this section must be filed with the state tax commission within  
31 three (3) years of:

32 (a) The due date, including extensions, of the return required under  
33 section 63-3030, Idaho Code, if the applicant is required to file a re-  
34 turn; or

35 (b) The fifteenth day of April of the year following the year to which  
36 the application relates if the applicant is not required to file a re-  
37 turn.

38 (12) The state tax commission shall provide income tax payers with the  
39 irrevocable option of donating credited funds accruing pursuant to this sec-  
40 tion. Any funds so donated shall be remitted from the refund fund to the co-  
41 operative welfare fund, created pursuant to section 56-401, Idaho Code, and  
42 shall be used solely for the purpose of providing low-income Idahoans with  
43 assistance in paying home energy costs.

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