

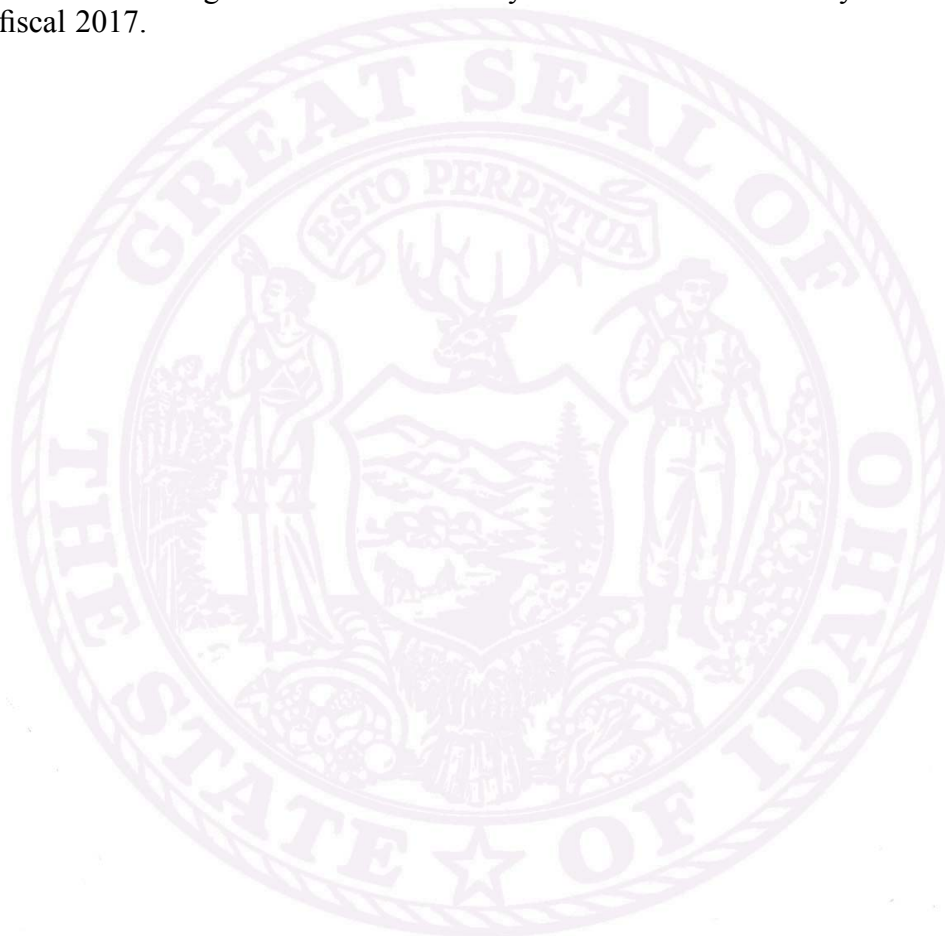
## STATEMENT OF PURPOSE

### RS24045

This bill relates to income taxes. It is the annual bill to update references to the Internal Revenue Code (IRC). The bill will conform the Idaho income tax to changes made to the IRC that affect taxable years beginning during 2015. Also, the bill deletes subsection (c). The judgments in recent court cases (Ninth Circuit - Latta and the United States Supreme Court – Obergefell) have rendered section 63-3004(c) legally inoperative.

### FISCAL NOTE

The proposal will reduce general fund revenue by \$17.2 million in fiscal year 2016 and \$28.7 million in fiscal 2017.



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