

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 214

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXATION; AMENDING SECTION 63-3029C, IDAHO CODE, TO  
2 PROVIDE AN INCOME TAX CREDIT FOR CHARITABLE CONTRIBUTIONS MADE TO VOL-  
3 UNTEERS AGAINST VIOLENCE OR ITS FOUNDATION; DECLARING AN EMERGENCY AND  
4 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, sub-  
11 ject to the applicable limitations provided herein, as a credit against the  
12 income tax imposed by chapter 30, title 63, Idaho Code, an amount equal to  
13 fifty percent (50%) of the aggregate amount of charitable contributions made  
14 by such taxpayer during the year to the anchor house or its foundation, to  
15 the children's home society of Idaho, inc., to volunteers against violence  
16 or its foundation, to the Idaho youth ranch or its foundation, to kinder-  
17 haven or its foundation, to the women's and children's alliance or its foun-  
18 dation, to children's village, inc. or its foundation, to Idaho drug free  
19 youth, inc. or its foundation, to gem youth services or its foundation, to  
20 the hope house, inc. or its foundation, to the north Idaho children's home or  
21 its foundation, to the shepherd's home, inc. or its foundation, to a project  
22 safe place located within the state of Idaho, to the learning lab, inc. or  
23 its foundation, to a center for independent living located within the state  
24 of Idaho, to project P.A.T.C.H., planned assistance for troubled children,  
25 to a nonprofit substance abuse center licensed by the department of health  
26 and welfare, or to a nonprofit rehabilitation facility located within the  
27 state of 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, 2017.