

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 380

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO THE INTERNAL REVENUE CODE; AMENDING SECTION 63-3004, IDAHO CODE,
3 TO REVISE PROVISIONS REGARDING THE INTERNAL REVENUE CODE; AND DECLARING
4 AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

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

8 63-3004. INTERNAL REVENUE CODE. (1) The term "Internal Revenue Code"
9 means the Internal Revenue Code of ~~1986~~, as amended, and in effect on the
10 first day of January 2019~~20~~.

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

15 (3) Notwithstanding subsection (2) of this section, marriages recog-
16 nized and permitted by the United States supreme court and the ninth circuit
17 court of appeals shall also be recognized for purposes of the Idaho income
18 tax act.

19 SECTION 2. An emergency existing therefor, which emergency is hereby
20 declared to exist, this act shall be in full force and effect on and after its
21 passage and approval, and retroactively to January 1, 2020.