

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 472

BY REVENUE AND TAXATION COMMITTEE

AN ACT

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

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, as amended, and in effect on the first day  
10 of January 2021~~2~~, except that Internal Revenue Code sections 85 and 461(1) ~~is~~  
11 are applied as in effect on January 1, 2020.

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

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

20 SECTION 2. An emergency existing therefor, which emergency is hereby  
21 declared to exist, this act shall be in full force and effect on and after its  
22 passage and approval, and retroactively to January 1, 2022.