

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 371

BY GANNON AND ANDRUS

AN ACT

RELATING TO INCOME TAXES; AMENDING SECTION 63-3024A, IDAHO CODE, TO REVISE  
THE AMOUNT OF THE FOOD TAX CREDIT AND REFUND; 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 the  
taxpayer, the taxpayer's spouse, and each dependent, as defined in section  
152 of the Internal Revenue Code, claimed on the taxpayer's Idaho income tax  
return, and awarded by the court under section 32-706, Idaho Code, if ap-  
plicable. For tax year 2022, the credit is one hundred dollars (\$100). For  
tax years 2023 and after, the credit is ~~one hundred twenty dollars (\$120)~~ one  
hundred eighty dollars (\$180). If taxes due are less than the total credit  
allowed, the taxpayer shall be paid a refund equal to the balance of the un-  
used 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 subsec-  
tion 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 be-  
fore the end of his taxable year and who has claimed the credit available un-  
der 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 un-  
used credit.

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

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

(6) In the event that a credit or refund is attributable to any individ-  
ual for whom assistance under the federal food stamp program was received for  
any month or part of a month during the taxable year for which the credit or  
refund is claimed, the credit or refund allowed under this section shall be

1 in proportion to the number of months of the year in which no assistance was  
2 received.

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

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

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

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

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

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

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

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

34 SECTION 2. An emergency existing therefor, which emergency is hereby  
35 declared to exist, this act shall be in full force and effect on and after its  
36 passage and approval, and retroactively to January 1, 2023.