

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 352

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAXES; AMENDING SECTION 63-3024A, IDAHO CODE, TO REVISE
2 PROVISIONS REGARDING FOOD TAX CREDITS AND REFUNDS; AMENDING SECTION
3 63-3077G, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE; AMENDING
4 SECTION 63-3077H, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE AND TO
5 MAKE A TECHNICAL CORRECTION; AND DECLARING AN EMERGENCY AND PROVIDING
6 RETROACTIVE APPLICATION.
7

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

9 SECTION 1. That Section 63-3024A, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-3024A. FOOD TAX CREDITS AND REFUNDS. (1) Any resident individual
12 who is required to file and who has filed an Idaho income tax return shall be
13 allowed a credit against taxes due under the Idaho income tax act for the tax-
14 payer, the taxpayer's spouse, and each dependent, as defined in section 152
15 of the Internal Revenue Code, claimed on the taxpayer's Idaho income tax re-
16 turn. For tax years ~~2015~~ 2020 and after, the credit is one hundred thirty-
17 five dollars (~~\$100~~135). If taxes due are less than the total credit allowed,
18 the taxpayer shall be paid a refund equal to the balance of the unused credit.

19 (2) A resident individual who is not required to file an Idaho income
20 tax return and for whom no credit or refund is allowed under any other subsec-
21 tion of this section shall, subject to the limitations of subsections (3),
22 (4), (5), (6), and (7) and (8) of this section, be entitled to a refund in the
23 amount provided in subsection (1) of this section.

24 ~~(3) A resident individual who has reached his sixty-fifth birthday be-~~
25 ~~fore the end of his taxable year and who has claimed the credit available un-~~
26 ~~der subsection (1) of this section, in addition to the amount of credit or~~
27 ~~refund due under subsection (1) of this section, shall be entitled to twenty~~
28 ~~dollars (\$20.00), which shall be claimed as a credit against any taxes due~~
29 ~~under the Idaho income tax act. If taxes due are less than the total credit~~
30 ~~allowed, the individual shall be paid a refund equal to the balance of the un-~~
31 ~~used credit.~~

32 ~~(4)~~ Except as provided in subsection ~~(98)~~ of this section, a credit or
33 refund under this section is only available if the individual for whom a per-
34 sonal exemption is claimed is a resident of the state of Idaho.

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

38 ~~(65)~~ In the event that a credit or refund is attributable to any indi-
39 vidual for whom assistance under the federal food stamp program was received
40 for any month or part of a month during the taxable year for which the credit
41 or refund is claimed, the credit or refund allowed under this section shall

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

3 (~~76~~) In the event that a credit or refund is attributable to any indi-
4 vidual who has been incarcerated for any month or part of a month during the
5 taxable year for which the credit or refund is claimed, the credit or refund
6 allowed under this section shall be in proportion to the number of months of
7 the year in which the individual was not incarcerated.

8 (~~87~~) No credit or refund shall be paid that is attributable to an indi-
9 vidual residing illegally in the United States.

10 (~~98~~) 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 (~~109~~) 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 (~~110~~) An application for any refund that is due and payable under the
20 provisions 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 (~~121~~) 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. That Section 63-3077G, Idaho Code, be, and the same is hereby
35 amended to read as follows:

36 63-3077G. AGREEMENT FOR EXCHANGE OF INFORMATION WITH THE IDAHO DE-
37 PARTMENT OF CORRECTION. The state tax commission and the Idaho department of
38 correction may enter into a written agreement for exchange of information
39 relating to an individual's incarceration status and whether that indi-
40 vidual has claimed the Idaho food tax credit pursuant to section 63-3024A,
41 Idaho Code. Such information shall be confidential to the recipient and may
42 be used by the Idaho department of correction and the state tax commission
43 only for purposes of determining whether an incarcerated person erroneously
44 claimed the food tax credit in violation of section 63-3024A(~~76~~), Idaho
45 Code. No such information shall be public unless it is used in the course of
46 a judicial proceeding arising under the laws of this state. The information
47 provided by the state tax commission shall be limited to name, date of birth,
48 social security number, an indication as to whether the food tax credit was

1 claimed under that person's name or social security number for a particular
2 taxable year and incarceration status during the year at issue.

3 SECTION 3. That Section 63-3077H, Idaho Code, be, and the same is hereby
4 amended to read as follows:

5 63-3077H. AGREEMENT FOR EXCHANGE OF INFORMATION WITH THE IDAHO DE-
6 PARTMENT OF HEALTH AND WELFARE. The state tax commission and the Idaho
7 department of health and welfare may enter into a written agreement for ex-
8 change of information relating to an individual's receipt of federal food
9 stamp benefits and whether that individual has claimed the Idaho food tax
10 credit pursuant to section 63-3024A, Idaho Code. Such information shall
11 be confidential to the recipient and may be used by the Idaho department of
12 health and welfare and the state tax commission only for purposes of deter-
13 mining whether a person who was receiving federal food stamp benefits erro-
14 neously claimed the food tax credit in violation of section 63-3024A(65),
15 Idaho Code. No such information shall be public unless it is used in the
16 course of a judicial proceeding arising under the laws of this state. Any
17 information disclosed by the Idaho department of health and welfare pursuant
18 to the provisions of this section must be disclosed in compliance with the
19 privacy act of 1974, 5 U.S.C. ~~section~~ 552a, applicable federal law or regula-
20 tions regarding public assistance programs and any applicable state law or
21 regulation.

22 SECTION 4. An emergency existing therefor, which emergency is hereby
23 declared to exist, this act shall be in full force and effect on and after its
24 passage and approval, and retroactively to January 1, 2020.