

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 172

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAXES; AMENDING SECTION 15, CHAPTER 1, LAWS OF 2022,
3 FIRST EXTRAORDINARY SESSION, TO REVISE THE EFFECTIVE DATE OF CERTAIN
4 SECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLI-
5 CATION.

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

7 SECTION 1. That Section 15, Chapter 1, Laws of 2022, First Extraordi-
8 nary Session, be, and the same is hereby amended to read as follows:

9 SECTION 15. An emergency existing therefor, which emergency is
10 hereby declared to exist, Sections 1, 2, 3, 12, 13, and 14 of this
11 act shall be in full force and effect on and after passage and ap-
12 proval. Sections 4 through 11 of this act shall be in full force and
13 effect on and after January ~~3~~1, 2023.

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