

2017 Idaho Statutes

Title 63 - REVENUE AND TAXATION

Chapter 30 - INCOME TAX

Section 63-3004 - INTERNAL REVENUE CODE.

Universal Citation: ID Code § 63-3004 (2017)

63-3004. Internal revenue code. (a) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States, as amended, and in effect on the first day of January 2017.