

**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.