

## Income/Franchise:

### Idaho: New Law Generally Updates State Conformity to Internal Revenue Code

*H.B. 3*, signed by gov. 1/27/25. Effective immediately and applicable retroactively to tax years beginning on and after January 1, 2025, new law generally updates select corporate and personal income tax statutory references in Idaho to conform to federal Internal Revenue Code provisions as in effect on January 1, 2025 (previously, January 1, 2024). Please contact us with any questions.

**URL:** <https://legislature.idaho.gov/sessioninfo/2025/legislation/H0003/>

— Scott Schiefelbein (Portland)  
Managing Director  
Deloitte Tax LLP  
sschiefelbein@deloitte.com

Sara Clear (Minneapolis)  
Senior Manager  
Deloitte Tax LLP  
sclear@deloitte.com

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