

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 485

BY ENVIRONMENT, ENERGY, AND TECHNOLOGY COMMITTEE

AN ACT

RELATING TO INCOME TAX DEDUCTIONS; AMENDING SECTION 63-3022B, IDAHO CODE, TO  
REVISE THE ELIGIBILITY CRITERIA FOR TAKING A STATE INCOME TAX DEDUCTION  
FOR INSTALLING ENERGY EFFICIENCY UPGRADE MEASURES WITHIN EXISTING RES-  
IDENCES; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

SECTION 1. That Section 63-3022B, Idaho Code, be, and the same is hereby  
amended to read as follows:

63-3022B. ~~DEDUCTION FOR INSULATION OF RESIDENCES~~ ENERGY EFFICIENCY  
UPGRADES. For taxable years commencing on and after January 1, 1976, an (1)  
An individual taxpayer may deduct from taxable income an amount actually  
paid or accrued by the individual taxpayer during the taxable year for the  
actual installation, but not replacement, of insulation within any existing  
building in the state of Idaho which serves as a place of residence of the  
individual taxpayer. As used in this section, "insulation" means any mate-  
rial commonly used in the building industry and actually installed for the  
purpose of retarding the passage of heat energy into or out of a building,  
including but not limited to, such items as fiberglass insulation, weather  
stripping, double pane windows, and storm doors and windows of energy ef-  
iciency upgrade measures within any existing residence. As used in this  
section, "existing building residence" means any building residence in be-  
ing, under construction, or subject to an outstanding legal building permit  
on the effective date of this act or before January 1, 2004.

(2) As used in this section:

(a) "Energy efficiency upgrade measure" means an energy efficiency im-  
provement to the building envelope or duct system that meets or exceeds  
the minimum value for the improved component established by the version  
of the international energy conservation code (IECC) in effect in Idaho  
during the taxable year in which the improvement is made or accrued.

(b) "Energy efficiency upgrade measure" includes:

(i) Insulation that shall be added to existing insulation not in  
replacement of existing insulation;

(ii) Windows that may replace less efficient existing windows;

(iii) Storm windows;

(iv) Weather stripping and caulking; and

(v) Duct sealing and insulation. Duct sealing requires mechan-  
ical fastening of joints and mastic sealant.

SECTION 2. An emergency existing therefor, which emergency is hereby  
declared to exist, this act shall be in full force and effect on and after its  
passage and approval, and retroactively to January 1, 2012.