

HOUSE CONCURRENT RESOLUTION NO. 45

LEGISLATURE OF THE STATE OF IDAHO
Sixtieth Legislature Second Regular Session 2010

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 45
BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION STATING FINDINGS OF THE LEGISLATURE
AND REJECTING A CERTAIN RULE OF THE TAX COMMISSION RELATING
TO IDAHO SALES AND USE TAX ADMINISTRATIVE RULES

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

WHEREAS, the Legislature is vested with authority to reject executive agency rules under the provisions of Section 675291, Idaho Code, in the event that the Legislature finds that the rules are not consistent with legislative intent; and

WHEREAS, it is the finding of the Legislature that a certain rule of the Tax Commission relating to Idaho Sales and Use Tax Administrative Rules is not consistent with legislative intent and should be rejected.

NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Session of the Sixtieth Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.02, Rules Governing Idaho Sales and Use Tax Administrative Rules, Section 136, only, relating to Rebates Paid to Certain Real Estate Developers, Rules of the Tax Commission, adopted as a pending rule under Docket Number 35-0102-0901, be, and the same is hereby rejected and declared null, void and of no force and effect.

Statement of Purpose / Fiscal Impact

STATEMENT OF PURPOSE RS19595

This concurrent resolution would reject a section of a pending rule of the Tax Commission relating to the Idaho Sales and Use Tax Administrative Rules as being not consistent with Legislative intent. The effect of this resolution, if adopted by both houses, would be to prevent the amended language in the section from going into effect.

FISCAL NOTE

This concurrent resolution has no fiscal impact.

Adopted: March 4, 2010.

Contact:
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