

## **HOUSE CONCURRENT RESOLUTION NO. 33**

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-First Legislature, Second Regular Session - 2012

IN THE HOUSE OF REPRESENTATIVES  
HOUSE CONCURRENT RESOLUTION NO. 33  
BY REVENUE AND TAXATION COMMITTEE

### **A CONCURRENT RESOLUTION STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE TAX COMMISSION RELATING TO INCOME 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 67-5291, 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 State Tax Commission relating to Income 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 Sixty-first Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.01, State Tax Commission, Income Tax Administrative Rules, Section 263, Subsection 04, only, adopted as a pending rule under Docket Number 35-0101-1102, 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 RS21223**

This concurrent resolution would reject a subsection in a pending rule of the State Tax Commission relating to Income Tax Administrative Rules as being not consistent with Legislative intent. The effect of this concurrent resolution, if adopted by both houses, would be to prevent the subsection from going into effect.

#### **FISCAL NOTE**

This concurrent resolution has no fiscal impact.

Contact:  
Name: Representative Dennis Lake  
Phone: (208) 332-1125

Adopted: February 27, 2011.