

## HOUSE CONCURRENT RESOLUTION NO. 32

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-Second Legislature, First Regular Session - 2013

IN THE HOUSE OF REPRESENTATIVES  
HOUSE CONCURRENT RESOLUTION NO. 32  
BY WAYS AND MEANS COMMITTEE

A CONCURRENT RESOLUTION STATING FINDINGS OF THE LEGISLATURE AND REJECTING  
CERTAIN FINAL RULES 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 certain final rules of the State Tax Commission relating to Income Tax Administrative Rules are not consistent with legislative intent and should be rejected.

NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Session of the Sixty-second Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.01, State Tax Commission, Income Tax Administrative Rules, final rule Section 033, Subsections 03, 04 and 05, only, be, and the same are hereby rejected and declared null, void and of no force and effect.

BE IT FURTHER RESOLVED that the State Tax Commission is hereby requested to promulgate rules that were in effect when the rules rejected by this resolution replaced them.

**Statement of Purpose / Fiscal Impact:**

### STATEMENT OF PURPOSE RS22313

This resolution effectively rescinds Tax Commission Rule 33 subsections 3, 4 and 5 because the promised procedure for negotiated rulemaking was not followed in 2011 when the rule was adopted and furthermore because the 2012 instructions for withholding were in error. The combined result was confusion, to the detriment of taxpayers. The Tax Commission has been consulted and intends to reconsider Rule 33 following the correct procedure and issue appropriate instructions for withholding.

### FISCAL NOTE

There is no fiscal impact.

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Adopted: March 27, 2013.