

SENATE CONCURRENT RESOLUTION NO. 105

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

IN THE SENATE
SENATE CONCURRENT RESOLUTION NO. 105
BY LOCAL GOVERNMENT AND TAXATION COMMITTEE
A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING CERTAIN RULES OF THE IDAHO BOARD OF TAX APPEALS RELATING TO IDAHO BOARD OF TAX APPEALS 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 rules of the Idaho Board of Tax Appeals relating to Idaho Board of Tax Appeals 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 Senate and the House of Representatives concurring therein, that IDAPA 36.01.01, Idaho Board of Tax Appeals Rules, Section 63, Section 65 and Section 140, Subsection 06, only, adopted as pending rules under Docket Number [36-0101-1201](#), be, and the same are hereby rejected and declared null, void and of no force and effect

Statement of Purpose / Fiscal Impact:

STATEMENT OF PURPOSE RS21849

This Concurrent Resolution rejects three sections of the proposed changes to the procedural rules of the Board of Tax Appeals. The changes to Section 63 are rejected in order to retain liberal construction of pleadings and the ability of a party to amend pleadings. The changes to Section 65 are rejected because the rule change caused the calculation of time periods in the rules to be unclear. The changes to Section 140(6) are rejected to retain the requirement that decisions of the Board include separate findings of fact and conclusions of law.

FISCAL NOTE

There is no fiscal impact.

Contact: Senator Jim Rice

Adopted: March 25, 2013.