

HOUSE CONCURRENT RESOLUTION NO. 61

LEGISLATURE OF THE STATE OF IDAHO
Sixty-Second Legislature, Second Regular Session - 2014

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 61
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 PROPERTY 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 Property 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-second Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.03, State Tax Commission, Property Tax Administrative Rules, Section 205, adopted as a pending rule under Docket Number [35-0103-1302](#), only, 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 RS23164

This legislation would reject Rule 205, Docket No. 35-0103-1302.

FISCAL NOTE

There is no anticipated fiscal impact.

Contact:
Representative Mike Moyle
(208) 332-1000

Adopted: March 20, 2014.