

HOUSE CONCURRENT RESOLUTION NO. 4

LEGISLATURE OF THE STATE OF IDAHO
Sixty-Third Legislature, First Regular Session - 2015

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 4
BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION STATING FINDINGS OF THE LEGISLATURE
AND REJECTING CERTAIN RULES OF THE STATE 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 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 State Tax Commission relating to Idaho Sales and Use 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-third Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.02, State Tax Commission, Idaho Sales and Use Tax Administrative Rules, Sections 102 and 128, only, adopted as pending rules under Docket Number [35-0102-1403](#), 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 RS23442

This Concurrent Resolution rejects Rules 102 and 128 of the Idaho State Tax Commission. Rule 102 relates to the sales tax exemption for logging and Rule 128 relates to lodging sales tax exemptions. Both rules were part of State Tax Commission Docket No. 35-0102-1403.

FISCAL NOTE

There is no anticipated fiscal impact.

Contact:

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Adopted: February 27, 2015.