

## SENATE CONCURRENT RESOLUTION NO. 109

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-fifth Legislature, First Regular Session – 2019

IN THE SENATE  
SENATE CONCURRENT RESOLUTION NO. 109  
BY STATE AFFAIRS 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 certain 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-fifth Idaho Legislature, the Senate and the House of Representatives concurring therein, that IDAPA 35.01.01, Income Tax Administrative Rules, Section 015., Subsection 02., adopted as a pending rule under Docket Number **35-0101-1801**, 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 RS27052

This legislation rejects certain sections of rule of the Idaho State Tax Commission relating to income tax administrative rules in Docket No. 35-0101-1801, Section 015, Subsection 02.

#### FISCAL NOTE

There is no impact to the General Fund because parts of the rule will not go into effect.

**Contact:**  
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Adopted: March 26, 2019.