

HOUSE CONCURRENT RESOLUTION NO. 17

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

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 17
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 certain rules of the State Tax Commission relating to Property 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 House of Representatives and the Senate concurring therein, that IDAPA 35.01.03, relating to Property Tax Administrative Rules, adopted as a pending rule under Docket Number **35-0103-1803**, the entire rulemaking docket, 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 RS26677

This Concurrent Resolution is to reject, in its entirety, Docket No. 35-0103-1803 from the Idaho State Tax Commission.

FISCAL NOTE

There is no fiscal impact because this is a rejection to the change of a current rule.

Contact:

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Adopted: March 19, 2019.