

# SENATE CONCURRENT RESOLUTION NO. 121

Sixty-sixth Legislature

LEGISLATURE OF THE STATE OF IDAHO

Second Regular Session – 2022

IN THE SENATE  
SENATE CONCURRENT RESOLUTION NO. 121  
BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION  
STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE  
TAX COMMISSION RELATING TO TAX COMMISSION ADMINISTRATION AND  
ENFORCEMENT 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 Tax Commission Administration and Enforcement Rules are 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-sixth Idaho Legislature, the Senate and the House of Representatives concurring therein, that IDAPA 35.02.01, relating to Tax Commission Administration and Enforcement Rules, Section 327., adopted as a pending rule under [Docket Number 35-0201-2101](#), 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 RS29608 / SCR121

This resolution rejects IDAPA 35.02.01 section 327.

### FISCAL NOTE

This resolution has no fiscal impact.

#### Contact:

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Adopted: March 15, 2022.