

IN THE HOUSE OF REPRESENTATIVES
HOUSE CONCURRENT RESOLUTION NO. 33
BY REVENUE AND TAXATION COMMITTEE

1 A CONCURRENT RESOLUTION
2 STATING FINDINGS OF THE LEGISLATURE AND APPROVING PENDING RULES OF THE IDAHO
3 STATE TAX COMMISSION REVIEWED BY THE HOUSE REVENUE AND TAXATION COMMIT-
4 TEE AND THE SENATE LOCAL GOVERNMENT AND TAXATION COMMITTEE.

5 Be It Resolved by the Legislature of the State of Idaho:

6 WHEREAS, pursuant to Section 67-5291, Idaho Code, the Legislature must
7 approve pending administrative rules by adoption of a concurrent resolu-
8 tion; and

9 WHEREAS, pursuant to the provisions of Section 67-5291, Idaho Code, any
10 pending rule that is not approved by adoption of a concurrent resolution
11 shall expire upon adjournment sine die of the legislative session during
12 which the agency submits the pending rule to the Legislature for review; and

13 WHEREAS, the House Revenue and Taxation Committee and the Senate Local
14 Government and Taxation Committee reviewed pending rules adopted by the
15 Idaho State Tax Commission; and

16 WHEREAS, the Legislature finds that it is in the public interest to
17 adopt this resolution.

18 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-
19 sion of the Sixty-seventh Idaho Legislature, the House of Representatives
20 and the Senate concurring therein, that the pending rules adopted by the
21 Idaho State Tax Commission, pursuant to the Administrative Procedure Act and
22 submitted through the Office of the Administrative Rules Coordinator to the
23 Legislature for review during the 2024 legislative session and reviewed by
24 the House Revenue and Taxation Committee and the Senate Local Government and
25 Taxation Committee, be, and the same are hereby approved.