

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 45

BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

1
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE
3 TAX COMMISSION RELATING TO SALES TAX ADMINISTRATIVE RULES.

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

5 WHEREAS, the Legislature is vested with authority to reject executive
6 agency rules under the provisions of Section 67-5291, Idaho Code, in the
7 event that the Legislature finds that the rules are not consistent with leg-
8 islative intent; and

9 WHEREAS, it is the finding of the Legislature that a certain rule of the
10 State Tax Commission relating to Sales Tax Administrative Rules is not con-
11 sistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-
13 sion of the Sixty-second Idaho Legislature, the House of Representatives and
14 the Senate concurring therein, that IDAPA 35.01.02, State Tax Commission,
15 Sales Tax Administrative Rules, Section 36, only, adopted as a pending rule
16 under Docket Number 35-0102-1302, be, and the same is hereby rejected and de-
17 clared null, void and of no force and effect.