

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 45

BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE TAX
COMMISSION RELATING TO IDAHO SALES AND USE 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 a certain rule of the
Tax Commission relating to Idaho Sales and Use Tax Administrative Rules is
not consistent with legislative intent and should be rejected.

NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular
Session of the Sixtieth Idaho Legislature, the House of Representatives
and the Senate concurring therein, that IDAPA 35.01.02, Rules Governing
Idaho Sales and Use Tax Administrative Rules, Section 136, only, relating to
Rebates Paid to Certain Real Estate Developers, Rules of the Tax Commission,
adopted as a pending rule under Docket Number 35-0102-0901, be, and the same
is hereby rejected and declared null, void and of no force and effect.