

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 STATE
TAX COMMISSION RELATING TO SALES 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 State Tax Commission relating to Sales 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 Sixty-second Idaho Legislature, the House of Representatives and the Senate concurring therein, that IDAPA 35.01.02, State Tax Commission, Sales Tax Administrative Rules, Section 36, only, adopted as a pending rule under Docket Number 35-0102-1302, be, and the same is hereby rejected and declared null, void and of no force and effect.