

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 61

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 PROPERTY 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 Property Tax Administrative Rules is not  
11 consistent 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 35.01.03, State Tax Commission,  
15 Property Tax Administrative Rules, Section 205, adopted as a pending rule  
16 under Docket Number 35-0103-1302, only, be, and the same is hereby rejected  
17 and declared null, void and of no force and effect.