

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 4

BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

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2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING CERTAIN RULES OF THE  
3 STATE TAX COMMISSION RELATING TO IDAHO SALES AND USE TAX ADMINISTRATIVE  
4 RULES.

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

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

10 WHEREAS, it is the finding of the Legislature that certain rules of the  
11 State Tax Commission relating to Idaho Sales and Use Tax Administrative  
12 Rules are not consistent with legislative intent and should be rejected.

13 NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Ses-  
14 sion of the Sixty-third Idaho Legislature, the House of Representatives and  
15 the Senate concurring therein, that IDAPA 35.01.02, State Tax Commission,  
16 Idaho Sales and Use Tax Administrative Rules, Sections 102 and 128, only,  
17 adopted as pending rules under Docket Number 35-0102-1403, be, and the same  
18 are hereby rejected and declared null, void and of no force and effect.