

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 109

BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION

1  
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE  
3 TAX COMMISSION RELATING TO INCOME 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 certain rules of the  
10 State Tax Commission relating to Income Tax Administrative Rules are not  
11 consistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Ses-  
13 sion of the Sixty-fifth Idaho Legislature, the Senate and the House of Rep-  
14 resentatives concurring therein, that IDAPA 35.01.01, Income Tax Adminis-  
15 trative Rules, Section 015., Subsection 02., adopted as a pending rule under  
16 Docket Number 35-0101-1801, only, be, and the same is hereby rejected and de-  
17 clared null, void, and of no force and effect.