

IN THE HOUSE OF REPRESENTATIVES  
HOUSE CONCURRENT RESOLUTION NO. 34  
BY REVENUE AND TAXATION COMMITTEE

1 A CONCURRENT RESOLUTION  
2 STATING FINDINGS OF THE LEGISLATURE AND APPROVING PENDING RULES OF THE IDAHO  
3 STATE BOARD OF TAX APPEALS REVIEWED BY THE HOUSE REVENUE AND TAXATION  
4 COMMITTEE WITH EXCEPTIONS.

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

6 WHEREAS, pursuant to Section 67-5291, Idaho Code, the Legislature must  
7 approve pending administrative rules by adoption of a concurrent resolu-  
8 tion; and

9 WHEREAS, pursuant to the provisions of Section 67-5291, Idaho Code, any  
10 pending rule that is not approved by adoption of a concurrent resolution  
11 shall expire upon adjournment sine die of the legislative session during  
12 which the agency submits the pending rule to the Legislature for review; and

13 WHEREAS, the House Revenue and Taxation Committee reviewed pending  
14 rules adopted by the Idaho State Board of Tax Appeals; and

15 WHEREAS, it is the finding of the Legislature that rules of the Idaho  
16 State Board of Tax Appeals, Idaho Board of Tax Appeal Rules, are not consis-  
17 tent with legislative intent because certain sections being amended should  
18 affirm to citizens that all hearings will be provided in a fair, speedy, and  
19 just way; and

20 WHEREAS, the Legislature finds that it is in the public interest to  
21 adopt this resolution.

22 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-  
23 sion of the Sixty-seventh Idaho Legislature, the House of Representatives  
24 and the Senate concurring therein, that pending rules adopted by the Idaho  
25 State Board of Tax Appeals, pursuant to the Administrative Procedure Act  
26 and submitted through the Office of the Administrative Rules Coordinator to  
27 the Legislature for review during the 2024 legislative session and reviewed  
28 by the House Revenue and Taxation Committee, be, and the same are hereby  
29 approved, with the exception of IDAPA 36.01.01, Idaho Board of Tax Appeal  
30 Rules, Docket No. 36-0101-2301, Sections 020., 021., and 036., only, that  
31 are rejected and not approved, and thereby pursuant to Section 67-5291,  
32 Idaho Code, shall expire upon adjournment sine die of the legislative ses-  
33 sion and be null, void, and of no force and effect.