

## STATEMENT OF PURPOSE

RS31560 / SCR123

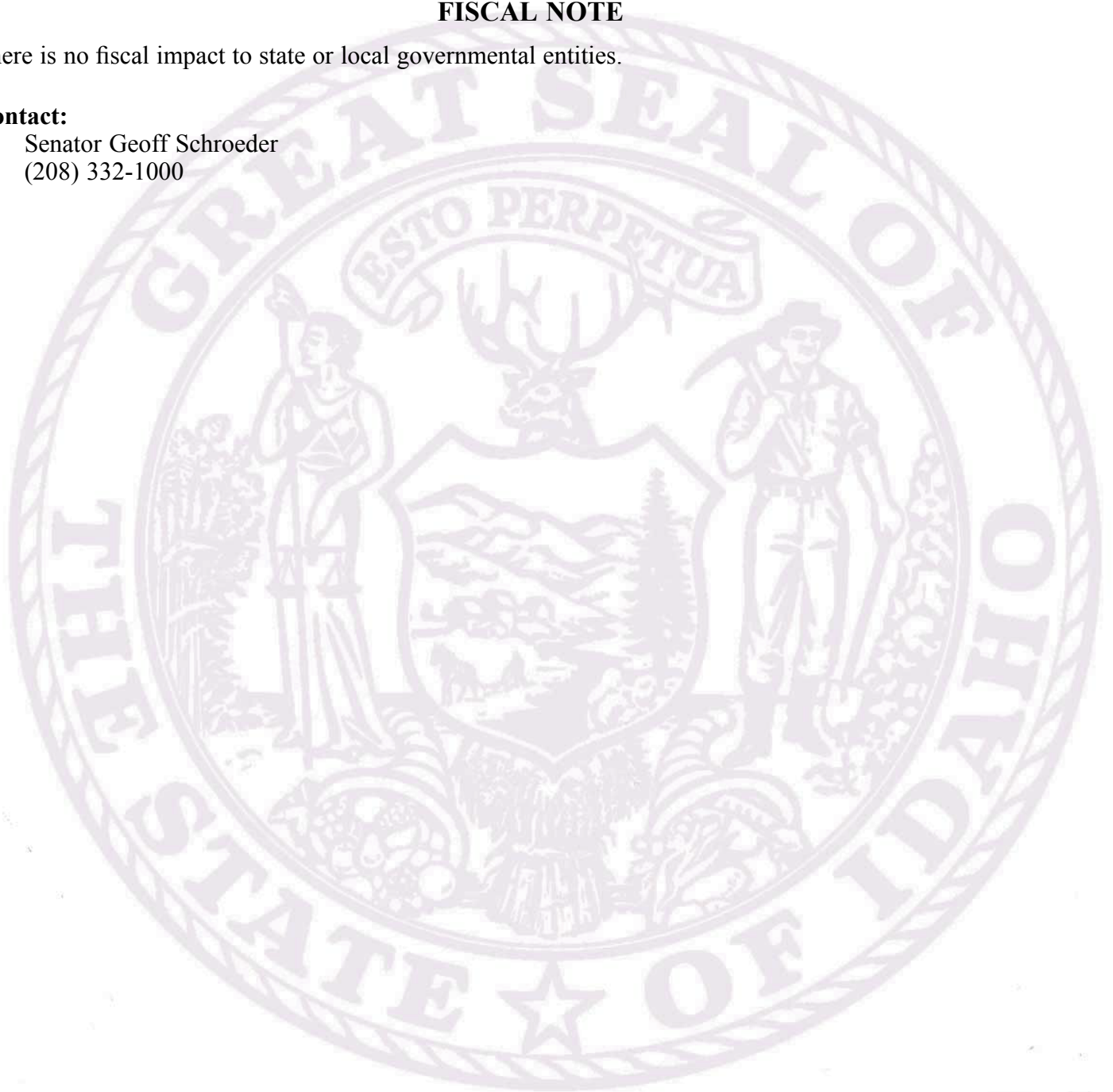
This is a Senate Concurrent Resolution adopting IDAPA 36.01.01, Idaho Board of Tax Appeal Rules, Docket No. 36-0101-2301.

## FISCAL NOTE

There is no fiscal impact to state or local governmental entities.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).