

STATEMENT OF PURPOSE

RS28107 / H0006

Consistent with the Governor's Red Tape Reduction Act, this bill seeks to eliminate inactive provisions of law. Eliminating Idaho Code section 3809(3) and the last sentence of Idaho Code section 3809(4) helps further the governor's objective to reduce unnecessary regulations. Subsection (3) serves no substantive purpose and has never been used. In short, this subsection is not needed.

The last sentence of subsection (4) is duplicative because the BTA's administrative rules already provide the procedural framework for parties seeking a continuance of a tax appeal hearing. Continuances are more of a procedural matter so fit best within the administrative rules. There is no need to also include continuance language in statute.

FISCAL NOTE

There is no fiscal impact. This idea simply removes unnecessary and duplicative portions of Idaho Code.

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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).