

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 108

BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE  
TAX COMMISSION RELATING TO SALES AND USE TAX ADMINISTRATIVE RULES.

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Session of the Sixty-fifth Idaho Legislature, the Senate and the House of Representatives concurring therein, that IDAPA 35.01.02, Sales and Use Tax Administrative Rules, Section 106., Subsection 05.b., adopted as a pending rule under Docket Number 35-0102-1803, only, be, and the same is hereby rejected and declared null, void, and of no force and effect.