LEGISLATURE OF THE STATE OF IDAHO

Sixty-seventh Legislature First Regular Session - 2023

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 105

BY JUDICIARY AND RULES COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE TAX COMMISSION RELATING TO INCOME 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 Income 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-seventh Idaho Legislature, the Senate and the House of Representatives concurring therein, that IDAPA 35.01.01, relating to Income Tax Administrative Rules, Rules of the State Tax Commission, adopted as a pending rule under Docket Number 35-0101-2201, the entire rulemaking docket, be, and the same is hereby rejected and declared null, void, and of no force and effect.