LEGISLATURE OF THE STATE OF IDAHO

Sixty-fifth Legislature

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First Regular Session - 2019

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 16

BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE TAX COMMISSION RELATING TO PROPERTY 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 Property 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 House of Representatives and the Senate concurring therein, that IDAPA 35.01.03, relating to Property Tax Administrative Rules, adopted as a pending rule under Docket Number 35-0103-1801, the entire rulemaking docket, be, and the same is hereby rejected and declared null, void, and of no force and effect.