## LEGISLATURE OF THE STATE OF IDAHO

Sixty-fifth Legislature

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First Regular Session - 2019

## IN THE SENATE

## SENATE CONCURRENT RESOLUTION NO. 107

## BY STATE AFFAIRS COMMITTEE

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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 Senate and the House of Representatives concurring therein, that IDAPA 35.01.03, Property Tax Administrative Rules, Sections 613. and 614., adopted as a pending rule under Docket Number 35-0103-1801, only, be, and the same are hereby rejected and declared null, void, and of no force and effect.