

IN THE HOUSE OF REPRESENTATIVES  
HOUSE CONCURRENT RESOLUTION NO. 47

BY WAYS AND MEANS COMMITTEE

1 A CONCURRENT RESOLUTION  
2 STATING FINDINGS OF THE LEGISLATURE AND APPROVING PENDING RULES OF THE IDAHO  
3 STATE BOARD OF TAX APPEALS REVIEWED BY THE HOUSE REVENUE AND TAXATION  
4 COMMITTEE AND THE SENATE LOCAL GOVERNMENT AND TAXATION COMMITTEE, WITH  
5 EXCEPTIONS.

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

7 WHEREAS, pursuant to Section 67-5291, Idaho Code, the Legislature must  
8 approve pending administrative rules by adoption of a concurrent resolu-  
9 tion; and

10 WHEREAS, pursuant to the provisions of Section 67-5291, Idaho Code, any  
11 pending rule that is not approved by adoption of a concurrent resolution  
12 shall expire upon adjournment sine die of the legislative session during  
13 which the agency submits the pending rule to the Legislature for review; and

14 WHEREAS, the House Revenue and Taxation Committee and the Senate Local  
15 Government and Taxation Committee reviewed pending rules adopted by the  
16 Idaho State Board of Tax Appeals; and

17 WHEREAS, the Senate Local Government and Taxation Committee approved  
18 pending rules of the Idaho State Board of Tax Appeals, Idaho Board of Tax Ap-  
19 peals Rules, Docket No. 36-0101-2301, the entire docket; and

20 WHEREAS, the House Revenue and Taxation Committee approved pending  
21 rules of the Idaho State Board of Tax Appeals, Idaho Board of Tax Appeals  
22 Rules, IDAPA 36.01.01, Docket No. 36-0101-2301, with the exception of Sec-  
23 tions 020., 021., and 036., only; and

24 WHEREAS, it is the finding of the House of Representatives that certain  
25 rules of the Idaho State Board of Tax Appeals, Idaho Board of Tax Appeals  
26 Rules, are not consistent with legislative intent because certain sections  
27 being amended should affirm to citizens that all hearings will be provided in  
28 a fair, speedy, and just way; and

29 WHEREAS, the Legislature finds that it is in the public interest to  
30 adopt this resolution.

31 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-  
32 sion of the Sixty-seventh Idaho Legislature, the House of Representatives  
33 and the Senate concurring therein, that pending rules of the Idaho State  
34 Board of Tax Appeals, Idaho Board of Tax Appeals Rules, IDAPA 36.01.01,  
35 Docket No. 36-0101-2301, are hereby approved with the exception of Sections  
36 020., 021., and 036., only, which are hereby rejected and not approved, and  
37 thereby pursuant to Section 67-5291, Idaho Code, shall expire upon adjourn-  
38 ment sine die of the legislative session and be null, void, and of no force  
39 and effect.