

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature Second Regular Session - 2012

IN THE HOUSE OF REPRESENTATIVES  
HOUSE CONCURRENT RESOLUTION NO. 33  
BY REVENUE AND TAXATION COMMITTEE

1 A CONCURRENT RESOLUTION  
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE  
3 TAX COMMISSION RELATING TO INCOME TAX ADMINISTRATIVE RULES.

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

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

9 WHEREAS, it is the finding of the Legislature that a certain rule of the  
10 State Tax Commission relating to Income Tax Administrative Rules is not con-  
11 sistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-  
13 sion of the Sixty-first Idaho Legislature, the House of Representatives and  
14 the Senate concurring therein, that IDAPA 35.01.01, State Tax Commission,  
15 Income Tax Administrative Rules, Section 263, Subsection 04, only, adopted  
16 as a pending rule under Docket Number 35-0101-1102, be, and the same is  
17 hereby rejected and declared null, void and of no force and effect.