LEGISLATURE OF THE STATE OF IDAHO

Sixty-first Legislature Second Regular Session - 2012

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 113

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND REJECTING CERTAIN RULES 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 Second Regular Session of the Sixty-first Idaho Legislature, the Senate and the House of Representatives concurring therein, that IDAPA 35.01.01, State Tax Commission, Rules Governing Income Tax Administrative Rules, Section 263, relating to Idaho Source Income of Nonresident and Part-Year Resident Individuals -- Distributive Share of S Corporation and Partnership Income, only, adopted as pending rules under Docket Number 35-0101-1102, be, and the same are hereby rejected and declared null, void and of no force and effect.