

## **SUMMARY STATEMENT**

*Employers Resource Management Company v. Ronk*, Docket No. 44511

In an appeal from the district court in Ada County, the Supreme Court reversed the district court's order dismissing Employers Resource Management Company ("Employers") complaint against Megan Ronk, Director of the Idaho Department of Commerce. Employers' complaint sought a declaration that the Idaho Department of Commerce and the Economic Advisory Council did not have authority under the Idaho Constitution to issue tax credit to business entities selected by the Department under the Idaho Reimbursement Incentive Act ("IRIA"). The district court dismissed the action, finding that Employers did not have standing to bring the action.

The Supreme Court reversed the decision of the district court, holding that Employers had alleged sufficient facts to demonstrate standing. The Supreme Court held that a business has standing to challenge the State's action of subsidizing a direct economic competitor. In so holding, the Supreme Court did not reach the merits of Employers' claim that the tax credit received by Employers' competitor was unlawful. The Supreme Court remanded the action to the district court for further proceedings.