

IDAHO STATE TAX COMMISSION

11321 Chinden Blvd., Building 2
Turquoise Conference Room
(208) 334-7500

APPEALS RESOLUTION MEETING

June 11, 2025

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 10:00 a.m. In attendance at the meeting were Chairman Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Paul Woods, Meredith Hodgson, Lisa Palmer, Don Curtis, Rebecca Danley, Nathan Nielson, and Jim Rice.

To protect the confidentiality of taxpayer's tax and personal information, the Commission does not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission does not allow public comment at this meeting.

Business Requiring Vote of the Commission

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve May 14, 2025 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on May 14, 2025. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held May 14, 2025 were approved.

Attorney Nathan Nielson reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

a. Action Item: 0-029-811-712

Jared Zwygart

Keven Griffin was the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 0-029-811-712. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

b. Action Item: 0-670-491-648

Jared Zwygart

Kim Trinh was the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-670-491-648. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting.