

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

November 13, 2024

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 were Chairman Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Paul Woods, Lisa Palmer, Zach Haynes, Greg Hiatt, Jessica Pilot, Greg Busmann, Elisa Magnuson, Ben Sever, Steve Wargo, and Kim Wind.

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will 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. Additionally, each Commissioner has a summary of each docket in their meeting folder. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

**Action Item:** Approve September 18, 2024 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on September 18, 2024. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held September 18, 2024 were approved.

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

**a. Action Item:** 0-907-568-128

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 0-907-568-128. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item: 1-555-620-864**

Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-555-620-864. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**c. Action Item: 1-897-882-624**

Janet Moyle

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 1-897-882-624. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item: 1-227-367-424**

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to modify the Notice for Docket Number 1-227-367-424. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item: 0-263-152-640**

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-263-152-640. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item: 0-592-929-792**

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 0-592-929-792. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**g. Action Item: 1-443-324-928**

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 1-443-324-928. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item: 0-358-671-360**

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-358-671-360. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**i. Action Item: 1-523-508-224**

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 1-523-508-224. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**j. Action Item: 1-204-184-064**

Janet Moyle

This docket will be voted on at a future Appeals Resolution Meeting.

**k. Action Item: 0-302-113-792**

Janet Moyle

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 0-302-113-792. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**l. Action Item: 0-362-865-664**

Paul Woods

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to deny benefits for Docket Number 0-362-865-664. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

**m. Action Item: 1-591-010-304**

Paul Woods

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny benefits for Docket Number 1-591-010-304. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

**n. Action Item: 1-281-418-240**

Paul Woods

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny benefits for Docket Number 1-281-418-240. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

**o. Action Item:** 0-705-094-656

Paul Woods

Jessica Pilot is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to change benefits for Docket Number 0-705-094-656. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

**p. Action Item:** 0-041-116-672

Jeff McCray

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-041-116-672. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.