

IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING DECEMBER 3, 2014

In attendance: Commissioners Richard W. Jackson, Tom Katsilometes, and Ken A. Roberts; Michael Chakarun, Debbie Coulson, Valerie Dilley, Steve Fiscus, Scott Grothe, Robin O'Neill, Chuck Pond, Liz Rodosovich, Mike Teller, Randy Tilley, Bill von Tagen, Doreen Warren; Randy Alt, Rose calico, Karen Eavenson, Ann Irons, David Noland, Jena Noeldner, James Pendergrass, Renee Poe, Ashley Puga, Jessica Sargent, Jim Sereduk, Bryan Smith, Glenda Smith, Kimberly Wind; George Brown, Mat Cundiff, Phil Skinner, David Young; Sue Bale, Chris Barry, Janice Boyd, Leena Gilman, Tarra Harris, Rhonda Haub, Mark Hill, Dwayne Hines, Diane House, Kelly McConnell, Maria Nunez, Jerott Rudd, Liliya Salato, Ross Stephenson, David Wentland.

Guests: Steven Olsen, Matt Warnick.

Public Session.

Commissioner Ken A. Roberts convened the open meeting and welcomed all those in attendance.

Presentation of Certificates of Service.

Roxanne Lopez, Human Resources Officer, acknowledged the employees receiving a Certificate of Service, and stated how much their combined 150 years of state service were appreciated.

The Certificate of Service recipients in attendance were: Jessica Sargent, Tax Compliance Technician (Collection), and Leah Parsons, Tax Policy Specialist (Policy), and Kimberly Wind, Tax Auditor 3 (Audit), and Ashley Puga, Tax Audit Manager (Audit), for 5 years of state service; Randy Alt, Technical Records Specialist 2 (Revenue Operations), and Renee Poe, Technical Records Specialist 1 (Revenue Operations), for 10 years of state service; and Ann Irons, Tax Collection Unit Supervisor (Collection), for 45 years of state service and a thank-you letter from the Governor.

The absent recipients who will receive their certificates at a later time are: Nicki Witt, Tax Auditor 1 (Audit), and Beth Gasseling, Tax Compliance Officer 2 (Collection), and Cindy Starley, Tax Compliance Technician (Collection) and Nann Long, Tax Auditor 3 (Audit), for 5 years of state service; and Kathlynn Ireland, Consulting Tax Appraiser (Property Tax), for 10 years of state service.

The Commissioners congratulated all the recipients and said how the recipients' combined total of 115 years of dedicated state service was commendable and how the everyday work they do is appreciated.

Commissioner Roberts acknowledged the guests in attendance at the open meeting and stated how the Commission appreciated their interest and participation.

Business Requiring Vote of the Commission.

Minutes: Open Meetings – November 5, 2014, and November 19, 2014, and the Economic Estimates Commission – December 1, 2014.

Commissioner Tom Katsilometes moved that the minutes of the open meetings held on November 5, 2014, and November 19, 2014, be approved and the minutes of the Economic Estimates Commission – December 1, 2014, with the date amended from December 2, 2014, to December 1, 2014, and calendar year from January 1, 2014, to January 1, 2015, be approved. Chairman Richard W. Jackson seconded. There were no comments or amendments. All voted in the affirmative and the minutes of the open meetings on November 5, 2014, and November 19, 2014, and the minutes of the Economic Estimates Commission – December 1, 2014, with the amendments, were approved.

Estimated Personal Income for Fiscal Year 2016.

Commissioner Roberts presented the estimates given at the Economic Estimates Commission on December 1, 2014. The 2014 Economic Estimates Commission met for the purpose of determining and publishing, prior to January 1, 2015, the estimated total Idaho personal income for the fiscal year ending June 30, 2016, pursuant to Idaho Code §§ 67-6801 and 67-6802. The estimates were as follows: Dr. Scott Benson, Idaho State University - \$65.81 billion – 4.23%; Dr. Don Holley, Boise State University - \$66.153 billion – 5.12%; and Derek Santos, Division of Financial Management (DFM) - \$64.879 billion – 4.5%.

Commissioner Roberts opened for discussion or questions prior to voting on the Estimated Personal Income for Fiscal Year 2016. Chairman Jackson noted that the estimates have been consistently conservative since 2012. Brief discussion followed.

Commissioner Katsilometes moved that Estimated Personal Income for Fiscal Year 2016 of \$62,888,280,000 be adopted, and Chairman Jackson seconded. There were no comments or questions. All voted in the affirmative and Estimated Personal Income for Fiscal Year 2016 of \$62,888,280,000 was adopted.

There was no more business requiring a vote of the Commission.

Administrative Reports.

Management Services, Mark Poppler.

Mark Poppler, Financial Officer, presented the administrative report for Management Services (MS). Mark reported that the expected JFAC (Joint Finance and Appropriations Committee) schedule has been released. For the first time in many years, the Tax Commission's presentation will fall on the Presidents' Day holiday, Monday, February 16, 2015. The Legislature chooses to work on the holiday in its effort to shorten sessions. As is normal practice, the presentation must be submitted two business days earlier than that to the Legislative Services Office (LSO), and another two days earlier than that to DFM for review and approval.

Mark noted that the landlord and the elevator company are ready to begin work on the freight elevator in Plaza IV. The plan currently is to start within the next week and be finished by February 1, 2015. While no time is convenient, Revenue Operations (RO) has agreed this is doable, as the bulk of returns and mail arrive after this date in a typical tax drive. Additional paper and other supplies will be delivered to floors before the shutdown to help ease the situation. The nearest elevator that will be available to the basement during this time is next door to our print center in Central Plaza, and carts will have to come down the main hall into Plaza IV. It is further expected that the remaining three elevators (east side) will then be refurbished immediately afterwards. A brief discussion followed.

There were no more administrative reports.

Reports on Rules Committees.

[Income Tax, Administration & Enforcement, Kilowatt, Mine License Rules – Committee Chair, Cynthia Adrian.](#)

Cynthia Adrian, Income Tax, Administration & Enforcement, Kilowatt, and Mine License Rules Committee Chair, was absent and there was no rules committee report.

[Motor and Special Fuels Tax Rules – Committee Chair, Don Williams.](#)

Don Williams, the Motor and Special Fuels Tax Rules Committee Chair, was absent and there was no rules committee report.

[Sales & Use Tax Administrative Rules – Committee Chair, McLean Russell.](#)

McLean Russell, Sales & Use Tax Administrative Rules Committee Chair, was absent and there was no rules committee report.

[Property Tax Rules – Committee Chair, Alan Dornfest.](#)

Alan Dornfest, Property Tax Rules Committee Chair, was absent and there was no rules committee report.

The committees had nothing new to report, so there were no rules committee reports this month.

Other Business.

Bill von Tagen, Deputy Attorney General, noted there was no This Day in History.

There was no other business.

Public Comments.

There were no more public comments.

Recess.

Commissioner Roberts recessed the Public Session for five minutes to reconvene for the commissioners to meet with the Commission's legal counsel.

Reconvene Meeting.

Commissioner Roberts reconvened the open meeting.

Executive Session.

Commissioner Katsilometes moved to go into the Executive Session with its legal counsel pursuant to Idaho Code § 67-2345(1)(f) to discuss the current status of litigation to which the Commission is a party, in addition to discuss matters which are exempt pursuant to Idaho Code § 67-2345(1)(b). Chairman Jackson seconded. A roll call vote was given by Valerie Dilley,

Executive Administrative Assistant. Commissioners Jackson, Katsilometes, and Roberts all voted in favor and the motion passed.

The Commission met in executive session with its legal counsel pursuant to Idaho Code § 67-2345(1)(f) to discuss the current status of litigation to which the Commission is a party, in addition to discuss matters which are exempt pursuant to Idaho Code § 67-2345(1)(b). No matters requiring a vote of the Commission resulted from the executive session.

Public Session.

Commissioner Roberts declared the Executive Session ended and returned to the public session.

There being no further business, the meeting adjourned.

Valerie J. Dilley
Secretary

Ken A. Roberts
Chair