

**IDAHO STATE TAX COMMISSION'S ANNUAL MEETING
MINUTES OF MEETING HELD NOVEMBER 30, 2011**

In attendance: Commissioners Robert Geddes, Tom Katsilometes, David Langhorst, and Richard Jackson; Valerie Dilley, Steve Fiscus, Dan John, Roxanne Lopez, Steve Miller, Robin O'Neill, Marc Norton, Mark Poppler, Liz Rodosovich, Ted Spangler, Bill von Tagen, Randy Tilley, Doreen Warren; Leslie Jones, Cheryl Flinn; Dan Chadwick, Melissa Nelson.

Welcome. Chairman Robert Geddes opened the meeting. The Chairman introduced the other Commissioners and asked the Idaho State Tax Commission's (ISTC) staff to stand. The Chairman noted the significant contributions of Steve Miller and Ted Spangler, who continue to serve and share all their expertise after retirement. The upcoming retirement of Dan John, the Tax Policy Manager, was announced to take place at the end of the 2012 legislative session. All three men were honored for their service to the state and vast experience in tax policy and administration.

Introduction. Commissioner David Langhorst welcomed the guests and thanked them for attending the Idaho State Tax Commission's 2011 Annual Meeting. The Commissioner thanked the Idaho Society of Certified Public Accountants (ISCPA) for promoting the meeting and furnishing the refreshments.

Commissioner Langhorst presented the commissioners message on "Taking a New Road." The message included accomplishments in 2011, noting how the four commissioners now work together, communicating and collaborating to get things done. Their commissioner responsibilities are shared and decisions are arrived at by consensus. In addition this year, the field offices were opened to the public and open meetings, along with tax rules committee meetings, are planned to include an opportunity for public comment. The Commissioner concluded that, even though it takes a long time to change an organization, huge progress was made in 2011.

Commissioner Langhorst introduced the next presenter, Randy Tilley from the Audit and Collections Division.

Audit and Collections. Randy Tilley, the Audit and Collections Administrator, presented information on "Ten Things to Avoid being Contacted by the Tax Commission", using some humor with a PowerPoint presentation.

Next, Randy introduced the next presenter, Doreen Warren from the Revenue Operations Division.

Revenue Operations. Doreen Warren, the Revenue Operations Administrator, presented Taking New Roads with Technology in tax administration, using an informative PowerPoint presentation.

Doreen introduced Commissioner Richard Jackson, who explained his experience with ISTC since his appointment five months earlier. The Commissioner complimented the ISTC employees. He pointed out how silos have disappeared, and appreciated the efforts of the Commissioners working as a team.

Commissioner Jackson then introduced Melissa Nelson, CEO of the Idaho Society of Certified Public Accountants (ISCPA).

ISTC and the Taxpayer Community. Melissa Nelson, representing the tax practitioners of the ISCPA, presented her organization's perception of the ISTC and their positive experience working with the Tax Commission. Ms. Nelson noted enjoying a good relationship with the ISTC and the preparers' appreciation of the training offered by Dan John, Doreen Warren, and Reva Tisdale. She thanked the Commissioners for attending the CPA training and society activities. The Commission has worked together with the preparers to be able to find mutually satisfactory solutions. Ms. Nelson thanked Dan John and said that their organization will miss him.

Ms. Nelson introduced Commissioner Tom Katsilometes, who announced a recess to break for refreshments provided by the ISCPA. The Commissioner thanked Ms. Nelson for providing the refreshments and reminded those in attendance to use the yellow comment cards for the question and answer section of the meeting.

The meeting was recessed for a ten-minute break for refreshments.

Commissioner Katsilometes reconvened the meeting and expressed his appreciation for Chairman Geddes and how it was a pleasure working with all the commissioners. Then the Commissioner introduced Dan Chadwick, from the Idaho Association of Counties (IAC).

Idaho's Counties and the ISTC. Dan Chadwick, IAC Executive Director, presented his perspective on how things work with the dual regulatory agencies that manage the tax collection system, the counties and the ISTC. Mr. Chadwick gave a brief explanation on the working relationship between the ISTC and the counties. He emphasized the importance of a well-qualified staff, who understands tax policy and this relationship with the counties.

Commissioner Tom Katsilometes then introduced Steve Fiscus, the Property Tax Division Administrator.

Property Tax Administration. Steve Fiscus, Property Tax Division, gave a presentation on the administration of property tax, and elaborated on the working relationship between the ISTC and the county government. Steve noted the importance of being fair to all taxpayers and providing the counties with the right tools to do their job as required by statute. Steve added his appreciation for the the Property Tax staff and the leadership at the ISTC.

Steve introduced Dan John, the Manager of Tax Policy, to cover the ISTC 2012 Legislative Proposals.

2012 Legislative Proposals. Dan John, Tax Policy, presented the 2012 Legislative Proposals from the ISTC. Dan highlighted the 18 proposals being submitted for the next legislative session, which dealt with income tax, certified mailing of notices of deficiency determinations, sales and use tax, and property tax.

Dan then introduced all four commissioners to entertain questions.

Question & Answers.

Chairman Geddes thanked the program managers and guest speakers, Dan Chadwick, and Melissa Nelson, for their kind comments.

The commissioners then answered the questions submitted, while directing some to the appropriate division administrator or program manager. The questions ranged from topics of incentives to bring business into the state and create jobs, to low property tax assessments, and sales tax on internet sales.

The Chairman thanked everyone for attending and announced the open public meetings on the first Wednesday each month. The public's attendance and feedback were encouraged since it will help make the Commission's job easier to administer and comply. Attendees were again thanked for attending and invited to mingle after the meeting to ask any further questions of the Commissioners.

There being no further business, the meeting adjourned.

Valerie Dilley
Secretary

Robert L. Geddes
Chairman