

IDAHO STATE TAX COMMISSION

COMMISSIONERS' SPECIAL BUSINESS MEETING MINUTES OF MEETING DECEMBER 5, 2023

In attendance: Chairman Jeff McCray, Commissioner Jared Zwycart, Commissioner Janet Moyle, Commissioner Paul Woods; Philip Johnson, Tom Shaner, Don Curtis, Greg Busmann, Elena Gonzalez, and Laura Lantz, Executive Director Idaho Society of Certified Public Accountants.

Public Session

Chairman McCray called the meeting to order and welcomed all those in attendance.

Business requiring a vote of the Commission.

Minutes: Regular Business Meeting – October 24, 2023

Commissioner Moyle moved to approve the minutes of the Business Meeting held on October 24, 2023. Commissioner Woods seconded the motion. There was no discussion; all commissioners voted aye, and the minutes of the Business Meeting held April 25, 2023, were approved.

Resolution 23-06: Pending Rules: Income Tax Administrative Rule 35-0101-2302 and Sales Tax Administrative Rule 35-0102-2301

Tom Shaner, Research Manager for the Tax Commission, was recognized to present Income Tax Rule 35-0101-2302 and Sales Tax Administrative Rule 35-0102-2301. Mr. Shaner said these are minor adjustments. Beginning with the Income Tax Rule, the Internal Revenue Service (IRS) reduced their requirement for electronic filing (e-filing) of W-2s. Our current rule matches what their requirement was that if there were 50 or more employees, e-filing was required. The IRS lowered that number to 10 employees, so the committee charged with reviewing these rules elected to strike the phrase containing the number, to comply with the IRS should they choose to make further changes.

The second rule for consideration is the Sales Tax Administrative Rule and is a result of a 2021 statute change that exempted custom meat packing for those considered to be “hobby farmers” or game hunters. We had examples in our rules explaining what was taxable. It should have been caught last year but wasn't. We are striking two examples related to the change in statute.

Commissioner Zwycart moved to accept Resolution 23-06 with the Income Tax and Sales Tax Administrative Rule changes as presented. Commissioner Woods seconded the motion. Chairman McCray asked Ms. Young to conduct a roll call vote: Commissioner Zwycart voted aye; Commissioner Moyle voted aye; Commissioner Woods voted aye; Chairman McCray voted aye. Resolution 23-06: Income Tax Administrative Rule 35-0101-2302 and Sales Tax Administrative Rule 35-0102-2301 was approved.

Other Business/Public Comment

There was no other business, nor public comment.

Chairman McCray adjourned the meeting.

Maria Young, Secretary

Jeff McCray, Chairman