

**IDAHO STATE TAX COMMISSION**  
**COMMISSIONERS' SPECIAL MEETING**  
**MINUTES OF MEETING JANUARY 28, 2026**

In attendance: Chairman Jeff McCray; Commissioner Janet Moyle; Commissioners Jared Zwycart and Paul Woods. Evan Sailor, Robert Foster, Aaron Yost, Jim Rice, Lisa Palmer, Rick Mascall, Isaac Joyner, Kim Wind.

**Public Session**

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

**Business requiring a vote of the Commission**

Resolution 26-01: Delegation of authority to act as agency head to issue final orders on applications for the Parental Choice Tax Credit and advances in accordance with Idaho Code section 63-102(2)

Chairman McCray introduced Resolution 26-01, saying this comes as a result of House Bill 93, the Idaho Parental Choice Tax Credit. There is established a form for an individual to contest the process of application acceptance or denial. This resolution delegates duties to the Income Tax Commissioner. He asked Jim Rice, the Lead Deputy Attorney General assigned to the Tax Commission, to present the resolution.

Mr. Rice said the Resolution outlines the Parental Choice Tax Credit in Idaho Code section 63-3029N that requires a review of applications on the issue of determinations regarding taxpayer eligibility. Those are contested differently than the normal process: these fall under the Idaho Administrative Procedures Act (Idaho Code section 67-5201).

Normally, a redetermination of tax falls under the Tax Code with a completely different process and timelines. The cases under House Bill 93 are unique and have a truncated timeline because of the statutory language that creates the credit establishes certain deadlines to be met. The Administrative Procedures Act has its own deadlines. To make this efficient to administer, it's appropriate to exercise the authority of the Commission and delegate authority to a Commissioner to make those final determinations. This authority is narrow and the resolution drafted to designate the Income Tax Oversight Commissioner to act as the presiding officer and exercise agency head authority for contested cases arising from the denial or limitation of the application for the Parental Choice Tax Credit.

This process doesn't affect any filed tax return adjustments that may be made later; those would go through the normal notice of deficiency – the normal appeals process – with recommendations to the Commission and then for a full commission decision. This resolution is only for the application process. That is what the Commission is voting on today. Chairman McCray thanked Mr. Rice and said he appreciates the explanation about the narrowness of the resolution and the distinction between the appeals process and this resolution.

Commissioner Zwycart asked if the applicant has an issue, and the Income Tax Oversight Commissioner rules on it, then the Audit Division reviews the tax return and there's a problem with amounts claimed, the Income Tax Oversight Commissioner is the same person to review it on appeal. Mr. Rice responded saying that on the appeal, if the documentation didn't match up with what was claimed, it would be handled through the normal process. In that case, the oversight commissioner makes a recommendation and does not vote on the decision. That's how that works now. Commissioner Zwycart thanked him for the clarification.

Commissioner Woods thanked Mr. Rice for the explanation and for walking him through the resolution. He wanted clarity on what was just articulated about the process: that appeals are the normal process and this is

just for the applications. There is a need to make an adjustment, given the timing of appeals and the way this program works. He appreciates this.

**Commissioner Zwycart moved to adopt Resolution 26-01. Chairman McCray asked Ms. Young to conduct a roll call vote.**

Commissioner Woods asked for discussion on the motion. Commissioner Woods said that as Commissioners, they couldn't discuss this amongst themselves prior to this meeting today. He appreciates legal answering his questions and he definitely supports the motion. The Commission doesn't try to guess the intent of the legislature; we just interpret the language. He doesn't anticipate that many of these will fall into the grey area, but when they do, he is sure Commissioner Moyle will resolve them. He doesn't anticipate anything egregious happening, he trusts staff, but this is a new program. He thinks being able to expediently address those issues, though, is important to the administration of this law. He appreciates it and is thankful for his experience with the Appeals Process that allows him to understand this better. This will be an important to this program and he supports the motion.

Commissioner Moyle said she appreciates the work done by everyone on the team because this is a new type of credit and they've reviewed statute carefully. This resolution was brought forward to allow taxpayer transparency and to ensure they have their voices heard. This is outside of the normal bounds for the Tax Commission. The attorneys worked hard on this, and she feels it is a good resolution and a good way for taxpayers to be able to talk to them if they have issues.

Chairman asked Ms. Young to conduct a roll call vote: **Commissioner Woods, aye; Commissioner Zwycart, aye; Commissioner Moyle, aye; Chairman McCray, aye. Resolution 26-01: Delegation of authority to act as agency head to issue final orders on applications for the Parental Choice Tax Credit and advances in accordance with Idaho Code section 63-102(2) was adopted.**

Chairman McCray asked for any further business to come forward. Hearing none, the meeting was adjourned.

Maria Young, Secretary

Jeff McCray, Chairman