

## IDAHO STATE TAX COMMISSION

### COMMISSIONERS' SPECIAL BUSINESS MEETING MINUTES OF MEETING MARCH 25, 2021

This meeting was open to the public; however, everyone was encouraged to attend by telephone.

In attendance: Chairman Jeff McCray and Commissioners Moyle, Werk, and Katsilometes; John Bernasconi, Debbie Coulson, Kim Wind, Mark Warbis, Nick Landry, Rick Mascall, George Brown, Phil Skinner, and Kolby Reddish were present in the room.

Guests: Laura Lantz, Executive Director – Idaho Society of Certified Public Accountants, present in the room; Miguel Legaretta, President – Associated Taxpayers of Idaho, joined by teleconference.

#### **Public Session**

Chairman McCray called this special meeting to order and welcomed all those in attendance, both in the room and on the phone.

#### **Business requiring a vote of the Commission**

##### Resolution 21-01: Extension of the Idaho Income Tax filing deadline to May 17, 2021

Chairman McCray asked Maria Young, Management Assistant to read Draft Resolution 21-01. Ms. Young read the draft resolution for the body present.

Commissioner Moyle recommended technical corrections to the draft resolution. All Commissioners agreed to technical corrections.

Chairman McCray asked for public comment from those in the room. Laura Lantz thanked the Commission for allowing her to attend and to speak on the record. She said this is important to Idaho Taxpayers, adding that 100% of her members agree with this resolution and that is something that seldom happens. She thanked the Tax Commission for this resolution as it is very appreciated.

Miguel Legaretta said he wishes to extend the same sentiment of Ms. Lantz, thanking the Commission first and foremost for taking this quick action under the circumstances. His members typically file their federal tax returns first, then state returns and there would likely have been many extensions filed without this action. The ATI expresses the same gratitude as the ISCPA.

Chairman McCray asked for a motion on whether to adopt Resolution 21-01. Mr. Phil Skinner, Lead Deputy Attorney General assigned to the Tax Commission asked that if the Commission chooses to adopt the resolution with the technical corrections noted by Commissioner Moyle, he would like to make other technical corrections and he enumerated those.

Commissioner Moyle moved to adopted the resolution, as read, with the amendments as stated: “Now therefore, the State Tax Commission, by the majority vote taken at its Open Meeting of March 25, 2021, directs that the 2021 Idaho Income Tax Filing Deadlines be hereby extended, as follows,” and then, at bullet 3, change the date to read May 17, 2021. With those changes, Commissioner Moyle moves to adopt Resolution 21-01. Commissioner Katsilometes seconded the motion. All commissioners voted in favor and Resolution 21-01: Extension of the Idaho Income Tax filing deadline to May 17, 2021 was adopted.

Commissioner Moyle thanked Mr. Skinner and Mr. Reddish for doing an amazing job on this. The last few days have been hectic. At the last minute, they were making changes; because of the Open Meetings Law, the Commissioners cannot talk amongst themselves, so Mr. Skinner and Mr. Reddish were answering questions from multiple individuals, including the Commissioners. She just wanted them to know how much she appreciates them and all staff. This was a quick turnaround; it was unfortunate the legislature had to adjourn when the did. They were set to move and did not because of circumstances. It's always hard to make these kinds of decisions when it feels like we're jumping ahead of someone, especially, in this case, the legislature.

Commissioner Katsilometes echoed Commissioner Moyle's statements, and he thanked Mr. Reddish and Mr. Skinner and all work they've done. The Commission appreciates them very much. With the legislature going into recess, this is the best thing to do for the taxpayers and the state of Idaho and is really needed.

There being no further business, Chairman McCray adjourned the meeting.

Maria Young

Jeff McCray, Chairman