

## IDAHO STATE TAX COMMISSION

### COMMISSIONERS' BUSINESS MEETING MINUTES OF MEETING APRIL 30, 2024

In attendance: Chairman Jeff McCray; Commissioners Janet Moyle, Paul Woods, and Jared Zwycart; John Bernasconi, Lisa Palmer, Julie Eavenson, Lisa Kopke, Evan Sailor, Kim Wind, Rick Mascall, George Brown, Rhamona Grabenstein, Elisa Magnuson, Cynthia Adrian, Elena Gonzalez, Philip Johnson, Isaac Joyner

#### **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 – January 23, 2024

**Commissioner Zwycart moved to approve the minutes of the Regular Business Meeting held on January 23, 2024. Commissioner Woods seconded the motion. There was no discussion; all commissioners voted aye, and the minutes of the Regular Business Meeting held January 23, 2024, were approved.**

#### **Administrative Reports**

John Bernasconi, Chief Operating Officer

Mr. Bernasconi said he is proud of this team and what the Tax Commission does. The Employee Meeting was just a few weeks ago and was organized by employees. They've added creativity to the meeting, and this year it was a game show theme. They had a great time. He thanked Rhamona Grabenstein, Human Resource Officer, and Evan Sailor, Compliance Division Administrator, for playing along. He thanked everyone that planned and delivered the meeting, including Julie Eavenson, Public Information Director, and the employees of the Committee who did a great job. Mr. Bernasconi extended a special thank you to Steve Taylor, Agency Training Specialist, and Maria Young, Management Assistant, for working with the Department of Administration to get the technology working.

The legislature was busy this year, and the annual change in employee compensation (CEC) has been submitted to the Division of Human Resources (DHR) for review. We should know soon if the plan is accepted. On April 15, the Tax Commission continued the tradition of curbside tax return drop off. Taxpayers appreciate the service. It's become a symbol of our dedication to customer service and while it's a small set of customers, it's important that they feel they can drive up, ask a question, get help, and drop off their return. Thanks to all who participated as he believes this benefits the agency.

We remain focused on strategy. Strategy recalibration begins May 20. That's when we review what went well and learn where we need to close gaps. Jacob Besser, Tax Commission Research Analyst, has created a comprehensive dashboard based on the strengths, weaknesses, opportunities, and threats (SWOT) responses that were submitted to him. Communication was once again high on the list of things that need attention. Mr. Bernasconi noted that Isaac Joyner, Technology and Innovation Bureau Chief contributed the most items this year. This is Mr. Joyner's first opportunity to participate in strategy recalibration and he thanked him for his enthusiasm.

Mr. Bernasconi thanked the operations leadership team (OLT) for their continuous support of operational excellence (OE). The agency is dedicated to continual process improvement, and one of those tools is OE. There've been recent changes in that department with the departure of the OE Coordinator, Sharlene Davis. An offer has been extended to a new program manager who is highly qualified. Thanks to Kim Wind, Audit Division Administrator, and Evan Sailor for their help in the interview process with Justine Weaver, Quality Assurance Manager. We are on the cusp of seeing real benefits from process-mapping this organization. There's been a great deal of work in understanding what we do and what OE means. Having someone to help improve that will be wonderful.

Chairman McCray asked what the CEC implementation date is, provided the plan is approved? Mr. Bernasconi responded it will be June 9, so it will show up in employees' paychecks on the first pay period in July. Chairman McCray commented that he also appreciates the employee involvement with the Employee Meeting. Everyone gets more value when the topics and the delivery are what the employees want. He encourages the team to continue to put those together. It was well-received in Pocatello, so thank you for that and for overcoming the technological challenges. Additionally, he appreciates the comments on OE. As he looks at the number of people transitioning into bigger and better things, especially this year, it's critical that we have the foundational work and the process maps, so we understand how to train all the new people coming in. OE is a fundamental aspect of that. He's obviously disappointed that Ms. Davis left, but it's important that we get the right person in this role and that we continue to push forward.

Mr. Bernasconi added, in the absence of Aaron Yost, Government Affairs Manager, that Cynthia Adrian, Tax Research Specialist, has announced her retirement. He recognized how great it's been to work Ms. Adrian, and how much effort she exerts. Commissioner Moyle added that Ms. Adrian will be greatly missed.

Lisa Palmer, Tax Appeals Manager

Ms. Palmer reported there are Appeals Resolution Meetings on May 1 and another in June. There are no current projects in Appeals.

Ms. Palmer noted the statistics she originally reported to the Commission were based on 2023 numbers. She has corrected that, and the new totals were posted for the Commissioner's review yesterday. The 2024 statistics, for the first three months, include 189 open cases. From January 1 to March 31, they've closed 115 cases. The average age of cases closed is 210 days. They closed a very large multistate case that has been open for many years, which will reduce the average number of days in Appeals.

Of the 115 closed cases, 44% were resolved with a decision, 31% were protest withdrawals, 7% were combined between a settlement agreement and closing agreement (3.5% each), and the rest, 18%, were either returns filed or they closed miscellaneous. They had two go before the Board of Tax Appeals and both decisions were upheld.

They currently have no vacancies in Appeals, but as she mentioned at the last meeting, Alan Pack, Tax Appeals Specialist, will retire in June, after 40 years of service. She'll begin recruiting for that position in early June, but that's a lot of knowledge and experience she will have to replace.

Keven Griffin was selected to fill the Sales Tax Appeals Specialist position recently vacated by Sean Kerr. He started on April 15. His knowledge and experience in Audit will be an asset in Appeals and she looks forward to working with him. Commissioner Zwygart said they all seem to be doing a good job. Commissioner Woods echoed that saying he appreciates the appeals process.

Evan Sailor, Compliance Division Administrator

Mr. Sailor began by reporting on the Compliance Division's open development work orders (SQRs). Their work orders are about twice as high as normal, primarily due to several unplanned production maintenance orders for FAST Collection Services (FCS). There are 14 recommendations in the system. When they started working with the automated billing system, some unintended consequences appeared, so they had to mitigate those as they happened. The good news is that at least half of those are being worked by the FAST team in the Denver office, so aren't taking up the production time of the local team in Boise.

They've been working on the X-9/E-Levy Process. They've been sending files back and forth to Chase Bank. Mountain America Credit Union has indicated they would like to be included, so his team has started the same process with Mountain America. They've also reached out to US Bank who wants to come aboard, and they'll begin working with them soon. It's good to bring US Bank onboard because they, like Wells Fargo, must

be served in person. Once the banks are online with the X-9/ E-Levy Process, Compliance Officer's won't need to go to the bank, they can do everything electronically.

Statistically, Compliance has created 99,061 cases this fiscal year. They've closed 104,128 cases. It's always nice to close more than are opened. They currently have 58,000 open cases, which is normal for this time of year. On May 6 every year is when they distribute the statements of account (SOFA) for individual and business income tax filing. As of yesterday, they expect 22,000 self-assessed debt. Last year that number was closer to 30,000. That will increase the caseload, but as they did last year, they have a special project on the phones: They stopped doing everything except calling every one of those taxpayers. There was incredible feedback last year from the citizens, so as soon as the cases are created, they'll be working the phones.

The total recovered this fiscal year is \$176.1 million, slightly above last year's \$174 million. The accounts receivable is currently \$199 million and that fluctuates between \$200 – 220 million this fiscal year. The Outside Collection Agency has recovered \$326,000, to date. Mr. Sailor also added the FCS Recovery data to his report. They've still not built the official recovery report, but they found a workaround that allows them to pull some of the recovery data. FAST has verified that they believe it's accurate and his Research Analyst, David Perdue, has verified the accuracy. From November 6 through the end of April, FCS has recovered \$19.5 million, which is about 10% of the accounts receivable and is what they promised. Mr. Sailor believes they will see these cyclical increases this time of year, because when he looks at the report, there is a surge due to the individual and business income taxes filing early to get refunds, so Compliance performs offsets, and there are self-cures, to pull some of the refund money. While FCS is getting the credit, it isn't just them.

They've spent the last few months focusing on their mindset and philosophy for the Compliance Officers: CODE, which is Contact, Options, Deadlines, and Enforcement action. In the beginning of the FCS project, Compliance Officers struggled with them, so over the last three months, he's been reinforcing CODE. The Field Office Bureau Chief, Rod Howard, recently conducted a tour of all the field offices and met individually with Compliance Officers to help them. They've expanded that to the supervisors, and Compliance just held the Field Office Manager Training at the Boise office during the first week of April. On May 13, all Compliance Officer 2s and 3s will be in the Boise office for training.

All new hire compliance officer training is now offered through Luma. There are about 12 new compliance officers and there's been positive feedback. New staff like using Luma and the tiers developed by Kaylea Harrold, Compliance Training Specialist. Mr. Howard recently completed a Compliance Officer 3 (CO3) reference guide, since it's a new position and there wasn't anything to use for development. Mr. Sailor has now met with all the Boise employees, without their supervisors, and it's gone well. There was mostly positive feedback. Overall, it went well, and he was very happy with that.

In each field office, they've created a supervisory CO3 as a first-line supervisory position. Hopefully, for knowledge transfer, succession planning, and continuity of operations it will be easier to transition. They're a bit late because Mike Tobias, Field Office Manager in Idaho Falls is retiring after 36 years, and Mark Knapp, Field Office Manager in Coeur d'Alene has resigned. They must now get people up to speed quickly. Ryan Turpin, in Coeur d'Alene, is now the supervisory CO3, Lacey Workman, in Pocatello, is now the supervisory CO3, and Josh Manning, in Twin Falls is now the supervisory CO3. Ashley Christopherson, Lewiston's supervisory CO3 was promoted in August.

Commissioner Zwygart clarified that the outside collection agency is Professional Credit and asked if they received old cases. Mr. Sailor said we sent them the older individual income and business income closed permits. There's been about a 3% - 5% success rate, which is lower than other states who are at 10%, but when we started, the bulk of what we gave them were very old cases – 5 to 10 years old. Those would previously have sat until they were out of statute and would have been written off. Because of that, they're doing really well. As we begin providing newer cases (currently working into 2023 income tax files, they're receiving 2022) the recoveries are increasing. OCA has recently shared that they're sending some bigger judgements into California

for us. One of the reasons we chose to use this company was that they claimed they had legal resources in all states, so they can file judgements on our behalf. FCS handles the more current cases. Mr. Sailor said when our cases are created, they are automatically put through the FAST Collection Services and the system figures out recommendations to be applied; some will go into self-cure, so those cases don't need to be touched by a Compliance Officer.

Commissioner Woods asked for more detail in the report about the collection information for the next meeting. He asked if the \$58 million debt owed is for multiple cases over multiple years. He asked if we wouldn't necessarily write those all off because there are multiple tools in the toolbox. He's just trying to understand. Mr. Sailor said he's correct and explained to everyone that Commissioner Woods is referring to a column in his report for outside collections. They currently have just over 8,000 cases with accounts receivable of \$58 million. Chairman McCray suggested perhaps this is an opportunity to discuss with Mr. Sailor where it exists and the age of that debt. Mr. Sailor and Commissioner Woods will meet to go over details.

Chairman McCray asked about FAST Collection Services and whether the cost for the projects is included in the implementation costs, or if there is an additional billing. Mr. Sailor said the number of projects are due to FCS. He deferred to Mr. Bernasconi, but he believes it's all included. Mr. Bernasconi was recognized and said all FAST Support is included. The only thing it may create is causing one of the local FAST Developers to not be able to work on another project. They've started their new training as a group and some of our work is assigned as training. Chairman McCray asked if Mr. Joyner is managing that, and Mr. Bernasconi said yes.

Chairman McCray asked about the \$19 million in recoveries saying he knows there's a baseline of recoveries we would get naturally. He realizes they haven't developed the report yet, and recognizes that we may not have all the details, but asked how they should view that \$19 million: is that above and beyond what we would normally have collected at this time of year? Or half of that? Mr. Sailor said it's about 50% of what we would normally collect. Many of these taxpayers make payments on April 15; however, when he digs through the cases, he's also seeing results of FCS. That's why he put the column to the left. They've been doing some mass application wherein he sits with the Bureau Chiefs each week and they mass apply bank levies and wage levies; we're seeing some of the fruits of that. They started February 6 and now, every Tuesday, they mass apply then he goes back through the cases. About half are self-cure, where the taxpayer paid for their income tax refund. After the first three days, they send the taxpayer a notice of intent to levy letter and they're seeing those taxpayers call in to set up a payment plan, or they'll make the payment in full. Some they've successfully levied, then the system will reevaluate, and if the taxpayer still hasn't paid it all off, it'll levy again. They are seeing results, and this is about 50%. Chairman McCray asked if that is a function of FCS. Mr. Sailor said yes, and it's automated. Commissioner Woods asked if that isn't something we could do. Mr. Sailor said we do, but it's a manual process. Compliance Officers manually print the letter then physically go to the bank to serve it. It's very time consuming. As we continue with the X-9/E-Levy process, FCS would serve everything electronically to the banks that participate in the process with us, then the payment will go through the taxpayer access portal (TAP) electronically with no human interaction.

Chairman McCray complimented the Compliance team saying he sees the compliance "hunt" group is helping to relieve the burden on the taxpayer resource unit with the incoming calls. Obviously, having the number on those letters that will eventually go to Compliance anyway helps tremendously. The fact that his team is taking those calls is a huge benefit and he asked that Mr. Sailor pass the Commission's thanks to his team.

#### George Brown, Property Tax Division Administrator

Mr. Brown reported they are very busy this time of year in Property Tax: it's "tax drive for the counties." The Technical Support Bureau provides support to at least 36 counties and helps the rest, too, sending the notices the counties must send out for all properties in Idaho. As an aside, the Tax Commission supplies all the pieces of paper, by law, that are delivered to your home with an assessment notice printed on it. The Tax Commission provides 1.3 million pieces of paper each year, and then we either help print the information on them, or we

arrange through a third party to print on them, but Tax Commission software is what figures out how to print the notices. It's really a "Tax Commission Product" when you receive a notice from the county.

The geographic information system (GIS) section consists of three people. One may be off probation now. They've caught up about one year of back-dated work in just a few months. They've been fantastic. They've also identified some good things and bad things about what we do and our technology. This year, a surveyor in Northern Idaho had a long-term issue with some county boundaries. When boundaries were set 150 years ago, they used the technology they had available to them, and they used local landmarks that now either no longer exist or don't match anymore. This year the legislature enacted a law to change the boundaries of six northern counties and to index them on benchmarks in the mapping system we have based on Initial Point, near Kuna where all mapping in Idaho begins. There are benchmarks from there extending all over the state. This surveyor created a new border for six counties that can be mapped. The problem is that when county borders are changed, it changes the tax code areas and many of the taxing districts – of which there are about 1,300. We map that and it's a huge lift. One of the issues is that much of the historical documentation for those taxing districts is in filing cabinets and on hard maps. He doesn't currently have a scanner to scan them. There is a new one on the way and they're doing what they can, but this isn't a short-term project. It will take all three of them several months to get it done. Then we must liaise with counties and taxing districts to ensure everyone's records match. It's a great project for great people. They are doing a wonderful job in the face of the fact that they are all new.

Shyanne Massie, one of the newest appraisers, is now certified by the state to complete ad valorem assessments. They now have a full crew of certified appraisers in that section. Additionally, they've made considerable changes to the consulting appraiser's (CAs) structure. They had one supervisor with five consulting appraisers. Now, they have two supervisors and six consulting appraisers. They've promoted-from-within for the two supervisory positions: Robert Rios, in Twin Falls, and Brad Broenneke, in Moscow. This will allow better supervisory coverage and more efficient service to the counties by having people regionally located. They also have two new consulting appraisers that started yesterday. Ben Hawkins in Sandpoint, and Garin Evans in Twin Falls. Both are experienced in counties. They have one other position that will remain open until the two new supervisors are more comfortable with their roles and the new appraisers are stabilized. In that regard, at the last Quarterly Business Meeting, the Commission received specific reports for every county. He didn't include those this time. He didn't remember to tell the new supervisors he wanted those reports for this meeting because the Commission likes them. He promises, going forward, those will always be a part of this report. It's a specific report for each county on what has been going on every quarter written by the CAs.

Mr. Brown and the CAs presented Board of Equalization training last month and the month before in seven counties. About 25% of the total number of commissioners in the state attended. The training was so successful that the Idaho Association of Counties (IAC) has asked them to come to the Clerks and Commissioner's meeting to provide some facsimile of that in about two hours instead of a whole day. So, for the Clerks and Commissioners, Alan Dornfest, Property Tax Policy Bureau Chief, will deliver a Property Tax 101 class for them, then Mr. Brown will teach BOE for the commissioners. Hopefully, they will have reached every commissioner in the state at the end. He's happy to report this because he likes it when outside organizations reach out and ask for the Tax Commission's expertise.

Mr. Bernasconi was recognized and said that Mr. Broenneke is such a good supervisor that he drove from Moscow to Sandpoint to pick up the new CA and drove him down for training. No one made him do that. Mr. Brown said that was a good experience for a new employee and supervisor to spend eight to nine hours in a car together. That's invaluable time they won't often have.

Commissioner Woods thanked Mr. Brown and his team. He said we've held the committee on forestland taxation methodology (CFTM) meeting for the first time in several years and it turned out well; there were good comments that will help going forward. With all the changes that occurred with the assessment notices and the property tax bills being sent out, it was nothing short of amazing. Mr. Brown thanked Commissioner Woods and

said it's nothing short of amazing every year. He doesn't know how Janet James, Technical Support Bureau Chief, and her team do it.

Chairman McCray asked where the open consulting appraiser position that he's holding open is located. Mr. Brown said they don't have specific areas. They just try to get the best candidates. They made an offer to someone, but the offer was declined because of the wage offered. The best coverage would be to hire someone in the Pocatello or Soda Springs area. A good alternative would be Grangeville. There's one person in Grangeville that was previously a consulting appraiser. He works for one of the private appraisal companies. That's the biggest coverage area, from about Lewiston to McCall, there aren't many qualified people available in that area and it isn't easy to get someone to move there. The other area is southeast Idaho where there are big counties that also don't have many qualified appraisers. Those counties have many new staff including appraisers, but they aren't at the level we'd hire as a consulting appraiser. A CA is a very experienced appraiser. It's hard to get people in these areas, so they try to hire people that have a shorter commute. There are two people in Twin Falls, and they cover everything east of Twin Falls. They're hoping to get another person for that area.

Chairman McCray asked Mr. Brown to go over the Rules requests. Mr. Brown said House Bill 521 created some problems with Property Tax Rule 810 in consistency with the statute, so they're asking to make changes. Rule 617, and he doesn't know why, but animal unit months (AUMs) are not calculated correctly and never have been. He doesn't even know if anyone in Idaho uses AUMs because 99% of what happens with agricultural land in Idaho is market rent, or how much the land rents for. AUM is a holding capacity of how many animals the land feeds. With dry grazing, you'll see BLM and those types of agencies use AUMs to determine how many cattle they'll allow on a lease. The Midwest uses AUMs; people lease private land based on AUMs. The value of the land is higher based on the number of cows you can put on it. The more cows the ground will support increases the price of the land. It's like timber: the faster a tree grows the more the dirt is worth. They are working with the Farm Bureau researching AUMs. You would think it easy, but it turns out that nothing is ever easy in property tax. If you search AUM online, you will see Ph.D.-level reports from several universities on how to calculate them. We must determine how to simplify all that information to put it into Rule. Alternatively, they could remove it from the Rule altogether. He doesn't know of anyone using AUMs for tax purposes in Idaho. If AUMs are used in Idaho, they'll keep it in the Rule, because then we must have that guidance.

Chairman McCray thanked Mr. Brown for the training report. He appreciates those numbers. There appear to have been several classes offered in Northern Idaho, but there wasn't much interest. Was it due to subject-matter, or something else? Is there a root-cause failure analysis on why we can't get students? Mr. Brown said those counties asked for those classes specifically. That's why they were offered. When they receive a request, they must have 8 – 10 people register to make it a viable course offer. Then, when they offer the class, no one registers. He's unsure why. Some northern counties are in transition right now. With some of the lower-level courses, the ones everyone needs for certification, often they have 8 – 10 new people, then when the class is finally offered, those people have left. For some of the other classes, there may be strong interest from two or three people and it's offered to determine if there's more interest. Sometimes, they can pull people from the Spokane area, or Montana, because many of these classes are universal, especially the International Association of Assessing Officers (IAAO) classes. Sometimes, they announce those classes to garner interest. Sometimes it works, sometimes it doesn't. The biggest reason for the low enrollment is turnover.

Chairman McCray said he's asked for a synopsis, or overview, that he can present to the Governor's office regarding the software systems that support the counties. This is his formal request. Mr. Brown said he's already compiled it. Chairman McCray said he wants a meeting with Mr. Brown and Commissioner Woods to discuss how to present that. Mr. Brown said there are multiple white papers of varying lengths, depending on what we think will be best. Mr. Brown will send an appointment for Chairman McCray, Commissioner Woods, and Mr. Bernasconi after this meeting today.

Rick Mascall, Revenue Operations Division Administrator

Mr. Mascall said he's happy about this report and to be able to brag a bit about how Revenue Operations (RO) is doing. It's been incremental, as they've addressed the people and their processes and their systems. Last year, they saw good changes in registration processing and this year he will demonstrate where they are with initial data operations (IDO).

Mr. Mascall began with the statistics report for RO saying individual income tax returns increased by about 17,000, with about 93% filed electronically. What's really telling is that even with the increase, backlogs (those returns waiting to be processed) have increased less than 1%. He feels good about that. Business Income Tax increased by 4% this year. It's still at about 88% electronic. It increased by about 2,000 returns, but the backlog decreased by 15%, which is significant. That has more to do with personnel retention and that they are fully staffed. They added some automated system changes that made those processes better. The number of refunds is down, but the dollars are up about \$98.00 per return.

The new Idaho Business Registration (IBR) forms were down about 1,400. Active permits aren't going down, withholding slightly, and sales none. The reason the IBRs are coming down is because they changed the processes. In the past, RO would receive checks and would open a new account causing the IBR to show up. That isn't happening now because it was a waste of effort. There's more due diligence about whether they open that account causing it to show a new IBR. The withholding accounts are down 181, which isn't significant, about the same as last year. Sales Tax was up about 1,200.

The mailroom is where they saw the biggest change. Last year at this time, they implemented an emergency procedure: they must get deposits in by the end of the month, and that's called "bursting." They separated returns with payments from those that had tax due or refund. They would process those payments first to get the deposits in, but this year, they didn't do that because they didn't have to. There are a couple of reasons for that: They changed the instructions last year, so the payments came into a different post office box. In the past everything came into PO Box 56. This year returns with payments are supposed to come into PO Box 84 and other returns come into PO Box 56. That helped some. In 2023, the income tax was backlogged in IDO by 5 days. This year, there was one day of backlog, on the 27<sup>th</sup>. It's current as of yesterday, which was the last day to put in deposits. They got all deposits made and that was a big win for them. He added that for that group, last year, they were working overtime during the week and most weekends during half of February, all of March, and at least half of April. They've only worked two weekends this year. The process has just improved that much, and the staff are better trained. The payments last year, because it was only permits, were at one day (in backlog) and this year they're current.

For recognition, they're continuing to do all the things they've been doing. Mr. Mascall said he thinks the consistency with this over the last three years has made a difference in the recruitment and retention of staff. Nickolaus Ritchie and Kayla Osterhout, Program Supervisors, keep a "compliment container" out so people can recognize their peers, and at their "huddle meetings" they talk about who's doing what good. The "you rock" award continues to survive and they're using Kudos. The Operational Excellence process helps keep track of people and they're averaging a 3% turnover rate. People have been able to move within the organization and into the other parts of the agency, but it hasn't been, as in the last couple of years, big groups of external people causing the issue. It's been internal and it's been a slow trickle that is manageable. The average application list is about 35 people, and they interview 10 – 15 for each position.

There was a change in the way they approached the temporary staff this year, too. Tarra Harris, RO Bureau Chief, wanted to get the seasonal staff to dedicate more hours. For the past couple of years, they've had people that only wanted to work 10 – 15 hours. This year, Ms. Harris told them they must work at least 30 hours. He agreed to see if it works. Those they hired that only wanted 10 – 15 hours were hired because they couldn't get anyone to work. It wasn't very efficient either. When someone only works that short period, from week to week, they lose knowledge. It's hard to train them and they didn't retain what they learned because they weren't doing as much. Ms. Harris set the standard at 30 hours per week. They didn't need to adjust anything, though. There was

considerable recruiting thanks to Rhamona Grabenstein, Human Resource Officer and Julie Eavenson, Public Information Director, posting good advertisements and there was a good pool of candidates. They only hired 23 returning temporary employees this year. Today, there are 39 total temporary employees.

Mr. Mascall reported they are preparing FRED now. FRED is the annual system update for the coming filing season. There's currently no way to amend an electronically filed W-2, so the team is working on a project to change that from a paper process into an electronic process. It would be a big win to take the amended forms in through the taxpayer access portal (TAP). They've established monthly calls with ADP Payroll Services this year because they wanted to use a paper process for many of their filings. The Coordination and Design team have convinced them to file electronically.

The IBR Phase I is now in place. That puts automation into the form itself, so that instead of a processor having to look up addresses or do things in the system, it populates on its own. Each IBR is still 100% reviewed by a processor, but some of the things inside it happen automatically now. There is a Phase II and a Phase III that are on hold right now that will further automate the registration process. Progress is on hold until developer resources can be reallocated from HB 445 implementations. They've also begun working on the Sales Tax return, line 7, so it flows better.

The Tax Commission, the Idaho Department of Labor, and the Industrial Commission used to meet monthly to talk about operational and systemic changes that make it easier and faster for applications to process. Those meetings stopped for a while, but about two months ago, they were reestablished. Short-term goals include making the file transfer from the Department of Labor to the Tax Commission more predictable and consistent. Long-term goals are to evaluate the online and paper applications with a goal of removing redundant or unnecessary information requests. They've also been working closely with Audit to refine the way they review sales tax returns and the way they process them. He appreciates Audit's help.

Mr. Mascall talked about the staffing and training in Revenue Operations. They've discovered a challenge. When they were losing several people all at once, the training classes could have seven or eight people. Now, there are maybe two per month. That's a new challenge, so they're looking at options to be able keep it efficient and complete. There is one position open, and because Colby Cushman has been promoted to Program Manager in the Technology and Innovation Bureau, he's also recruiting a Program Supervisor.

Chairman McCray said that in reading through Mr. Mascall's report, it struck him that last year at this time, there were many things happening in RO including personnel changes, the way they do their work, and training. He said that giving Mr. Mascall and his team the opportunity to make changes has been proven in the reduced backlog. That there aren't any backlogs on deposits is phenomenal. He recognized the teams' work and asked that Mr. Mascall extend the Commission's gratitude. What they've put into place is definitely effective. He's also pleased that they continue to evaluate processes. Well done. They've risen to the challenge.

#### Kim Wind, Audit Division Administrator

Ms. Wind said they're often asked what year they're auditing. Right now, the non-filers are up to 2017. They were in 2015 last year, then went through 2016 quickly, now they're into 2017 because they know the older it is, the harder it is to get information. They're trying to work on those as quickly as possible. The international monetary fund (IMF) automation helped with non-filers, where the federal return is filed but not the Idaho return. That project was helpful in getting them into a more current year.

Ms. Wind talked about open Audit development work orders, or SQRs. She said they'd hoped to complete some in the last quarter, but House Bill 445 preempted that, and unplanned maintenance has taken over those projects and is keeping Audit busy. She appreciates Mr. Joyner's team in the Technology and Innovation Bureau because they are getting things done.



For fraud statistics, the highest again is the fake W-2s. The refunds requested total \$1 million. Overall, they're at \$1.3 million. There hasn't been one large problem this year, as there has been in years past, but there were 925 fake W-2's that came through. The next closest one is a federal scheme that involves someone filing a federal return, then they file with a state with the goal of getting money from the federal government. When those come in, it's fraudulent for the state that's chosen.

The criminal case review report has been redesigned for the Commissioners to provide more detail. There are 20 cases assigned and with county prosecutors awaiting action or sentencing. Two new cases have been sent to a prosecutor this quarter, and two cases were sentenced this quarter. Thank you to Renee Eymann, Public Information Officer, for the press releases on those cases. The taxpayers collected money for work they never performed, and they also didn't file their taxes correctly. If taxpayers deliberately provide false or incomplete information on a tax return, it is fraud.

Last year at this time, there were 11,804 audits closed by the 3<sup>rd</sup> quarter, this year there are 13,369, which is more, but the recoveries were lower, at \$50 million this year compared to \$53.8 million last year. Sometimes it happens that there are more audits closed with a lower recovery.

Ms. Wind highlighted some accomplishments in Audit this quarter. The Audit Management Team distributed coupons offering small "work perks" as a token of appreciation and employees can spin a wheel for candy or coffee. They handed these coupons out on St. Patrick's Day. Ms. Wind further recognized her team for doing such a great job to promote a better work environment. Sales Tax and the Tax Discovery Bureau are working on ways to be more efficient by incorporating multiple spreadsheets into GenTax, making it more efficient with fewer errors. Sales Tax, in general, has been working toward being more electronic with less paper. It will take further resources, but they have great ideas that will get them into being more automated and out of the manual processes.

This fiscal year, audits have taken an average of 14.8 hours to complete, down from last year's 16.7 hours. As Commissioner Woods has noted, not all audits are the same. She has another report, if the Commission ever wants to see it, that lists the complexity levels. They track the length of time for average audits because that is always a complaint.

The income tax audit (ITA) team loves this time of year because they get to help with the International Student Seminars which includes the Foreign Student Workshop. They went to Brigham Young University-Idaho (BYU-I), Idaho State University (ISU), and Boise State University (BSU) and assisted 187 students. Kevin Solomon assisted this year, too, but has passed the torch and he's now retired. They've been working on knowledge transfer and three new people attended those seminars because Mr. Solomon was the primary contributor. Ms. Wind thanked Mr. Solomon for all his years of service. He will be truly missed.

The Fraud and Criminal Investigations Unit presented at the College-bound Parent's Day to help new college students and their parents to avoid tax fraud schemes and they also presented to Beta Alpha Psi, an honors organization for financial information students and professionals, at BSU to help promote the Tax Commission as a career option.

The Audit Division continues to work on the changes that resulted from House Bill 445. They've been working non-stop to implement the bill because interest touches nearly everything they do. It's a huge change, but they're working on it. And last week, Audit held their annual training for all auditors in Boise. Everyone attended and it was very well presented and received. She thanked all the presenters and those involved in the coordination.

Tim B. Clark has been promoted to Audit Business Analyst to replace Isaac Joyner who was promoted to Technology and Innovation Bureau Chief. The hiring lists aren't improving. They had been almost fully staffed until recent retirements and other departures created vacancies. They've announced the positions, and while the lists are getting better, they're not great.

Commissioner Zwygart said he attended some of the training during the all-audit meeting and he was impressed with the atmosphere of the team. It was very positive, and he congratulated Ms. Wind and her team. Chairman McCray asked about the open work orders and clarified whether the work for HB 445 is considered unplanned maintenance. Ms. Wind responded that it is considered unplanned maintenance because it wasn't a part of the Annual Plan.

Julie Eavenson, Public Information Director

Ms. Eavenson said her unit is a revolving door, but they're revolving up: she's recruiting people that can move into Audit, Revenue Operations, Compliance, or other positions within the agency. If they can hire people and get them working, they can then look at having a future with the Tax Commission and that's important.

Ms. Eavenson thanked the All-Employee Meeting committee, and Steve Taylor and Maria Young for getting the equipment in the Chinden Campus Conference Center up and working for the meeting. She thanked Dee Smith, of Revenue Operations, for emceeding the event. For those that arrived early, they saw that Mr. Smith was introducing himself to people as they came through the door; no one knew who he was. Part of the reason for the event is to increase employees' interactions. She appreciated Mr. Smith, saying he did a very good job. She also recognized Renee Eymann, Jessica Surline, Matt Cotner, and David Blem, all from the Taxpayer Resource Unit (TRU), who provided so much support, including posters, and organizing the content. She also recognized them for the work they did during the Annual Tax Curbside Event, when Tax Commission leaders and employees collect Idaho tax returns personally on April 15. They recognized that people need to find the Tax Commission on other days, too, so her team put up temporary signage to help people know how to find the front door of the Tax Commission. It's frustrating that we are a government entity and can't get good signage to help people find the front door to be able to get the help they are seeking.

They've also discovered that the "e-file help" email links and "taxpayer access portal (TAP) help" email links on the website are generating extra work. The better we communicate with the taxpayer, the better their interaction will be. Because of that, TRU is looking at ways to remove the email links and have people call into the call center. In the call center, they've stopped just answering calls and being slaves to the question. One example is being able to explain to new TAP users how to set up an account the right way. When she first supervised the call center, they were just trying to tell people how to fix the issue for which they called. Now, they are taking the time to talk to the taxpayer about the situation, so the same issue won't happen every time they try to get into the system. They're encouraging people to set up their own accounts. The employee training is so much better, they're able to talk to the taxpayer, so we don't continue to have the same problems.

Ms. Eavenson talked about the promotions and new hires. They hired three new employees: Michael Stephens, Stephen Tollman, and Sarai "Sam" Madrigal. Mr. Stephens accepted the lead position in the taxpayer services unit, and she now has a full leadership team there. They are also looking for opportunities to use temporary employees.

A product of the communication strategy was that the One-Touch training in the call center was a way to communicate to the front line, which is everyone in the Field Offices, as well as those here. She's even presented the One-Touch concept to the Western States Association of Taxing Authorities (WSATA). This helps provide quality customer service to taxpayers. They're getting to the point that they can answer many questions, and if not, they can hold the taxpayer on the line until the answer can be found. They've even begun to recognize when the question isn't for the Tax Commission and then help them get to the right place.

Chairman McCray asked if the One-Touch training is now a part of the library Ms. Eavenson is building. Ms. Eavenson replied that it is a piece. There are three pieces to how they get information: one is training, one is the library which is a shared place anyone in the agency can use to research questions, and the other is the internal call list which is an internal list of people to call for help answering taxpayers' questions. It's not a transfer list anymore. They're training to know when the question or conversation has surpassed the scope of the agent's

knowledge base and to then transfer the taxpayer to the most appropriate tax professional for the in-depth response required. Chairman McCray said that on many websites, there are advertising banners, and he challenges Ms. Eavenson and her team to develop a campaign throughout the year of those frequently asked questions so that a taxpayer can find the answers they need. For example: Where's My Refund, right now, is a hot topic, and that would be on the banner, it's very obvious, and in one click they can find the form they need to figure out where their refund is. He believes she can identify themes throughout the year.

Chairman McCray also noted that on the Strategy Share Point page, there is a link for the call center dashboards. Chairman McCray said it's a good overview of the call center activity. He asked that Mr. Bernasconi work to make those dashboards available agency-wide, or at least available to those answering phones. He encourages everyone with access to review it. Mr. Besser updates call wait times, call drops, and many other things, and he summarizes it into a call center efficiency number. The tool is designed to show whether we're improving. Ms. Eavenson said they use the data to analyze the types of questions they're receiving and to identify where they need to provide more training. It's still new (about 10 months old) and they're learning the process. They see that when negative responses to the surveys go up, the call wait times have increased. They are reviewing ways to improve the wait times, which are more qualitative rather than quantitative. They're using the data to determine how they can act differently. She can't hire more people, so they're reviewing improving the website. Commissioner Woods noted that the numbers indicate that from 2019 to 2023, the number of calls handled is half and it's hard to look at. Staffing would help. Ms. Eavenson said they are doing things that make a difference. For instance, on Tax Day, they were down two people. They received over 1,700 calls and managed 50% of those. Only one person in the call center on Tax Day had more than one year of experience. One year ago, there were 1,100 calls with a room full of experienced staff with only one vacancy and they only handled 33% of those calls. That's because they've improved the call center with other resources. She knows 50% is never going to be good enough, but the things they're doing make a better case for more people. They're looking at the training, the resources, and everything from how they enter a call to how they close it. Those numbers from Tax Day are encouraging to her because they show they're getting better. Going from 33% last year, with statistics that should have looked better than this year, means they're doing the right thing. Chairman McCray said that's why the dashboard is so valuable. Commissioner Woods said he thinks so, too. His comments weren't intended to imply there's a simple fix and things are being done wrong. But, if we're committed to service, then we must be committed, which means continuing to work with Human Resources to hire more people.

Lisa Kopke, Financial Executive Officer, Management Services

Ms. Kopke reported on the updates for Management Services saying that May marks the beginning of the year-end processes. They're getting ready to send out closing packages. Luma is new to them, so it will bring many new processes and things they've never seen before, so they're starting early this year by wrapping up projects and getting ready for whatever Luma brings over the next couple of months. April was a big month. They signed substantial completion documents for the Idaho Falls Relocation Project with the Department of Public Works (DPW) on April 12<sup>th</sup>. They did a "soft launch" with taxpayers walking through the door that day to introduce them to the new space. She's happy they'll be open by April 15 for the rest of the taxpayers.

Ms. Kopke said she's happy to report that she's putting revenue statistics back onto the Commissioner's reports on a regular basis. They're also now regularly posting the comparative report to the website. She gave a special recognition to Glenda Smith, Management Services Program Manager, who's built the comparative report by hand and will continue to do so until the year-end data is in Luma. The Comparative Statement needs two years of data, but Luma only carries one. She's excited to see what it will look like going into the new fiscal year. The Legislative Services Office (LSO) just completed an audit of the process of building the Comparative Statement and the data that was in it. She's happy to report that they were impressed with the work her team has been doing. Ms. Smith also spent over three years at the State Controller's Office (SCO) working on the Luma team and knows the system inside and out. Because of the reach the revenue team has here, we affect other agencies and can help them with their processes. Ms. Smith and Jena Antrim, Senior Financial Specialist, have spent time working with other state agencies to resolve issues within Luma. They're little things that help us on the revenue side, but it also helps them to clear up their processes.

All the agency's inter-agency invoices have now been paid for April through Luma. The last of the capital outlay purchases have also now been made, and those invoices have been paid. FAST Collection Services (FCS), the outside collection agency (OCA), and Luma caused the Management Services development work orders (SQRs) to increase substantially this year. She currently has six open and they've closed 58. Ten were Luma-specific, but some were things they implemented to help the Luma process integrate into Gen Tax.

Ms. Kopke is the Operational Leadership Team (OLT) representative to the Employee Events Steering Committee, and she announced that the next event is the Employee Picnic on June 27. It is an employee-planned event and OLT members are eligible for the dunk tank again this year.

They've had some position changes. After 39 years of state service, 12 of which were at the Tax Commission, Kevin Voss retires on May 24. He will be missed. They also had an internal promotion, and one vacated position. They now have three positions they are assessing and will fill those necessary to support the agency.

Mr. Bernasconi was recognized and said that the responses he's received to the comparative report are that people are impressed with the details. He thinks those that use the report didn't realize everything that goes into creating it. Chairman McCray said he hasn't seen the official response but wants to extend the Commission's gratitude to Ms. Smith for her work to put it together. He agrees it's been a tremendous lift from this past July to this coming July to get this year's data to compare.

#### Isaac Joyner, Technology and Innovation Bureau Chief

Mr. Joyner discussed the SWOT that Mr. Bernasconi mentioned earlier. He presented the SWOT to his team telling them he was working on it for this year's strategy recalibration. They didn't know anything about it and that was the impetus for him to assign the SWOT review to them all. He didn't know they hadn't completed one, and many didn't know what it was, so this was a new opportunity. All his employees submitted a SWOT report to their managers, who consolidated it and submitted it to him. He consolidated that and submitted it for recalibration this year. It was a good learning opportunity for everyone. Chairman McCray said it's great to do those within a division. It doesn't have to be agency-wide, just as a tool for each group to figure out what is working and what isn't. Well done.

Mr. Joyner said the Technology and Innovation Bureau (TIB) is a new bureau that's been formed and includes the Project Management Office (PMO), Training, the Government Liaison and Security Specialist, the Information Technology Development (IT-Dev) Team, and the IT Operations (IT-Ops) Team. The PMO and IT-Dev teams work on similar projects according to agency needs. Currently, those teams are working on HB 445, which is the priority for many in the agency. The IT-Ops team has been coordinating with Information Technology Services (ITS) to deploy 100 new laptops; they've completed about 50% of those deployments. The Security Specialist is finalizing the Tax Security Reporting standard operating procedure (SOP), and Training is focused on the training plan development project. Training has completed putting the compliance training into Luma, and now he's focusing more on the training plans for high turnover positions like the Tax Auditor 1 and Compliance Officer 1 positions. Projects are also focused on HB 445, followed by the Idaho Transportation Department (ITD) and Tax Commission "Tax Flag Data Exchange" project, TAP Registration, and managed maintenance. Those are open and ongoing projects.

For the statistics, there are several breakouts shown in the report the Commissioners received on primarily three different areas, focused on type, including unplanned maintenance projects, production maintenance, and business unit including Revenue Operations, Audit, and Compliance. The developer hours are focused only on internal developers because the FAST developers are tracked separately. It's good to see what they're working on, not necessarily what is closed, just where they are focused. In looking at the graphs, it's clear they are focused mainly on unplanned production maintenance in the third quarter. FAST was focused on system performance enhancements which are Gen Tax updates.

His accomplishments include holding his first Bureau Quarterly Meeting. It was the first time all these teams were together to meet. They had a good ice-breaking opportunity for them to talk about themselves and to ask him questions. He had the leaders present about their areas and their accomplishments over the last quarter to familiarize everyone with what they're doing. They have two Software Engineer I's and an Information Technology Manager II position for which they are recruiting. They've had three promotions.

Commissioner Zwuygart asked Mr. Joyner to provide an explanation of all the acronyms he uses in his reports, like other divisions have. Mr. Joyner said he'd be happy to do that. This is the first time this report has been generated.

Chairman McCray asked, as Mr. Joyner has stepped into a new role in a new Bureau, what is his "A-HA"? Mr. Joyner said he doesn't know that he's had one yet. After this meeting, he'll be focused on the Voice of the Organization presentation he's preparing for the annual strategy recalibration meeting in May. He liked that in his first 90 days, they've hired some good people in key positions. They're moving toward forming those groups and the cohesion between them, normalizing the processes, and standardizing the reporting. He said it has involved a great deal of initialization.

#### Rhamona Grabenstein, Human Resource Officer

Ms. Grabenstein said recruitment continues to be something they work on because fortunately we promote from within, so there are 22 open positions, which is lower than the previous reporting. The managers are doing a great job of working through the lists quickly and getting in hires. She's proud of that number. One of the best accomplishments, thanks to all the managers, is that they've launched a full internship program this year. Last year, there were only two interns. This year they created a brochure, the Human Resources team met with universities and colleges, and every position had over 40 applicants. There were only five internship possibilities. The internships are set, and the larger divisions have requested two interns. They hope to have the five internship opportunities on May 20.

Mr. Mascall talked earlier about the Tax Season Temporary workers, but his team did an amazing job in selecting good candidates. Normally there is high turnover in that area, which is a great deal of work for her team. This year they onboarded 59, and they've had stability, so the changes they implemented on that team helped her team very much. That was very important for her team because George Menendez from her team was promoted to a Human Resources Supervisor position at the Idaho Department of Transportation. Her team is now down one person. Because of the Human Resource consolidation, the numbers of individuals each Human Resource Specialist supports in this agency are lower than other areas, so the Division of Human Resources (DHR) Central Office absorbed the position to help support other agencies. Consequently, her team is resetting expectations, and she appreciates all her colleagues' patience.

After direct requests from employees, Nationwide was invited to the Chinden Campus to provide information on the 457(b) plan, which is a deferred compensation plan. They are also coordinating with the Public Employee Retirement System of Idaho (PERSI) to have in-person training for employees to learn about the benefits. Additionally, they are coordinating with Medicare, so employees have that information as they start planning their retirement.

The Hire to Retire sessions continue, and now, instead of being about the "flow" of an employee from the time they are hired to their retirement, they've switched it to be a topic-based training about things that happen during the life cycle of an employee. Because the agency strategy is focused on SOPs, and now that more of those are complete, they're training them. The Tax Leadership series continues. They've had a great group this last series and they've changed the format from six months to six weeks. The attendance has been much better. She's also discussing ways to get the Leadership series into the Field Offices for in-person learning. The changes to the Hire to Retire series were possible because they started a new supervisor orientation. Mr. Menendez was responsible for the new supervisor orientation, and when he left, she tried to just pick up where he left off, but she

wasn't prepared to use his plan. They've adjusted and made improvements, and she's looking forward to the next meeting and expects better results in June.

Ms. Grabenstein extended Kudos to the supervisors because the Tax Commission has exceeded the expectation to have every employee complete the required annual training mandated by the state. Temporary employees are required to take the training, too, which has led to our numbers appearing to be higher than the number of positions in the agency. That is a direct result of the supervisors doing their jobs.

Open enrollment is currently in progress. This is the time of year employees can change their elections for flexible spending accounts or healthcare plan changes. The state is changing carriers, but benefits will remain largely the same. Please review the Office of Group Insurance website.

The state of Idaho will proclaim Employee Recognition Day on May 8, 2024. The Tax Commission hosts a "Potato Bar" for our employees, and she offered Kudos to Lisa Kopke for making that happen for Tax employees again this year.

Central DHR will host an HR Summit on May 21 and 22 at the Chinden Campus as a part of their continual improvement. She's asked to be excused from that so she can attend the Tax Commission Agency Strategic Recalibration planning process. She was granted exemption, but her team will be out of the office on May 22 to attend the DHR summit.

Chairman McCray thanked Ms. Grabenstein for supporting Operational Excellence. He also said that traditionally, they've issued service awards in the Commission Business Meeting. He hasn't pressed the issue primarily because he doesn't believe this is the best venue for an awards ceremony. He likes the fact that it's done at the All-Employee Meeting saying it's important to recognize people's contributions to the agency through their years of service, and there's also the Share Point Tax Insider and Tax HR Central available to recognize employees. He feels the most impactful place for recognition is within the divisions, though. He recognizes that Audit does it and he encourages other divisions to follow suit. Having said that, it doesn't take away from the fact that, as an agency, it's good to recognize people's years of service to the agency and to state service. He challenges the group to figure out the best way to communicate employees' years of service to hit the broadest audience possible. Ms. Grabenstein thanked Chairman McCray for bringing that up. She said service reports are now available. They have several months to catch up and her team is figuring out the best way to do that. She will work with the Leadership Team and communicate to the employees in their groups.

Commissioner Moyle suggested that Ms. Grabenstein be careful about doing more with less because DHR will likely be asking her and her team to take on other duties. Ms. Grabenstein said they do feel that they are lucky because they've not yet been asked to support another agency. She intends to keep their focus on the Tax Commission, and she's happy to do that.

Aaron Yost, Governmental Affairs Officer

Cynthia Adrian, Tax Research Specialist, is presenting on behalf of Mr. Yost. Chairman McCray extended his gratitude for Ms. Adrian's contribution to the Agency. He's jealous she's able to move on to bigger and better things. This will be Ms. Adrian's last Business Meeting with the agency.

Ms. Adrian noted Mr. Yost and Tom Shaner, Tax Research Manager, are currently attending the Multistate Tax Commission (MTC) Conference in Kansas City, Kansas.

She reported that the legislature was in session for 94 calendar days. They introduced 636 bills. Of those, 331 became law and 29 are being reviewed by the Tax Commission in the "How to Administer" Committee where they will review them closely to determine how they impact the agency. As mentioned earlier by Ms. Wind, HB 445 is one they are reviewing very closely. HB 385 was the Conformity Bill and was signed on

February 1. She believes that may be the earliest the Conformity Bill has ever been signed by the Governor. It was the first one signed this session.

All the zero-based regulation (ZBR) Administrative Rules were adopted. Those were Mine License and Property Tax. A Sales Tax Rule was approved, Rule 29 which removed two examples; and an Income Tax Rule, Rule 700, was updated to relieve some confusion about affected business entity (ABE) credit. There was also a Tax Administrative Rule, 874, dealing with the Department of Treasury and the IRS issuing regulations around W-2s and the number of W-2s.

Ms. Adrian also presented the Rules Updates on behalf of Mr. Shaner. Upcoming rules involve Elena Gonzalez, Tax Research Specialist over product taxes, including Motor Fuels and Cigarette and Tobacco. Those are the ZBR Rules scheduled for this coming legislative session. Additionally, HB 445 is still being reviewed. They're trying to wade through what the bill means for the Tax Commission and HB 521, the school facilities funding, also changed tax rates again from 5.8% to 5.695%. Other than that, she's mentioned that Mr. Yost and Mr. Shaner are at the MTC Conference, but Mr. Shaner was invited to be a guest panelist for the MTC Worldwide filing training. That's one of the reasons he's there. Additionally, the Government Affairs Team are working hard on outreach. The forms committee meetings have also begun.

Lastly, Ms. Adrian said, as Mr. Bernasconi noted earlier, she is retiring as of July 19. Mr. Shaner is also retiring the same day. Chairman McCray said that while it's very disappointing, he's very happy for them both. He looks forward to the day he can also retire.

Commissioner Moyle recognized Mr. Shaner saying that being invited to be a panelist is a great honor because those sessions are closed to anyone not an attorney. The fact that we have a government person allowed into the meeting is a major accomplishment and recognition. She was very excited to see that they are beginning to let those that are doing the work into some of those meetings because it's been closed for so long.

#### **Other Business**

There was no other business.

#### **Public Comment**

There were no public comments.

#### **Executive Session**

Commissioner Zwygart moved to go into Executive Session with legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the status of litigation to which the Commission is a party. Commissioner Woods seconded the motion; Maria Young, Management Assistant took a roll call vote: Commissioner Zwygart, Commissioner Woods, Commissioner Moyle, and Chairman McCray all voted in favor and the motion passed.

#### **Public Session**

Chairman McCray reconvened the public session. The Commission met in Executive Session with its legal counsel pursuant to Idaho Code § 74-206(1)(f) to discuss the current status of litigation to which the Commission is a party. No matters requiring a vote of the Commission resulted from the Executive Session.

Chairman McCray noted the next Tax Commission business meeting will be July 30, 2024, at 9:00 a.m.

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

Maria Young, Secretary

Jeff McCray, Chairman