

IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING SEPTEMBER 2, 2020

In attendance: Commissioners Janet Moyle, Tom Harris, Elliot Werk, and Tom Katsilometes; John Bernasconi, Phil Skinner, George Brown, Debbie Coulson, Kim Wind, Tom Shaner, Chris Barry, Rhamona Grabenstein, Mike Chakarun, Mark Warbis, Nick Landry, and Cynthia Adrian; Becky Ihli joined via Microsoft Teams

Guests: Miguel Legaretta, Associated Taxpayers of Idaho; Laura Lantz, Executive Director, Idaho Society of Certified Public Accountants and Luke Kilcup, Lobby Idaho, joined via teleconference

Public Session

Chairman Harris called the meeting to order and welcomed all those in attendance, whether in the room, on the phone, or joining via Microsoft Teams.

Recognition of Certificates of Service

Chairman Harris acknowledged the employees receiving Certificates of Service. Carma McFaddan, Tax Auditor 1, Audit/Tax Discovery Bureau, 5 years; Xiaonan Zhou, Tax Auditor 3, Audit/Income Tax Audit, 5 years; Drake Baker, Tax Auditor 2, Audit/Coeur d'Alene Field Office, 5 years; Ryan Hunter, Tax Auditor 3, Audit/Tax Discovery Bureau, 5 years; Amber Ortiz, Tax Auditor 3, Audit/Income Tax Audit, 5 years; Amy Jackson, Tax Compliance Officer 2, Collection/Boise Field Office, 5 years; Jeff Middleton, Training Specialist, Property Tax/Administration, 10 years; Bertie Vogelpohl, Technical Records Specialist 1, Revenue Operation/Taxpayer Accounting, 15 years; Lareena Beebe, Technical Records Specialist 1, Collection/Pocatello Field Office, 15 years; Janet James, IT Manager III, Property Tax/Technical Support, 30 years; Debbie Amyx, Program Specialist, Revenue Operations/Permit Accounting Services & Account Registration Maintenance, 35 years.

This is a combined total of 135 years of service and the Commission appreciates all these employees and congratulated them on their years of service.

Business requiring a vote of the Commission

Minutes: Open Business Meeting – July 8, 2020

Commissioner Katsilometes moved to approve the minutes of the Open Business Meeting held on July 8, 2020. Commissioner Werk seconded the motion. There was no discussion; all commissioners voted aye and the minutes of the Open Business Meeting held July 9, 2020 were approved.

Minutes: Idaho State Board of Equalization – August 2020

Commissioner Werk moved to approve the minutes of the Idaho State Board of Equalization Meetings held on August 10, 2020, August 17, 2020, August 19, 2020, and August 24, 2020. Commissioner Katsilometes seconded the motion. There was no discussion; all commissioners voted aye and the minutes of the Idaho State Board of Equalization meetings held on August 10, 2020, August 17, 2020, August 19, 2020, and August 24, 2020 were approved.

Resolution 20-03: 2021 Interest Rate

Ms. Cynthia Adrian, Tax Research Specialist, presented Resolution 20-03 for the Commission's review. As calculated, this interest rate is the lowest ever, at 2%.

Commissioner Katsilometes moved to approve Resolution 20-03: 2021 Interest Rate. Commissioner Moyle seconded the motion. All commissioners voted aye and Resolution 20-03: 2021 Interest Rate was approved.

Administrative Reports

John Bernasconi, Idaho State Tax Commission Chief Operating Officer

Mr. Bernasconi reported that, as an agency, we have spent the last couple of months involved in strategy recalibration. Chairman Harris, when he arrived, introduced a new approach to strategy; a much more wholistic approach based on finding out where we are and where we need to go. This has helped to refocus the organization on the strategy and the agency management team is determining our future goals by using the vision, values, and mission. Mr. Bernasconi outlined the process, saying that action items and the associated metrics have been defined to measure our progress. Everyone did a very good job; Ms. Grabenstein, Mr. Barry and Mr. Landry were new to the process this year and have learned very quickly. Ultimately, the area identified as having the biggest impact on our strategy is our people: how do we train them better, reward them better, recognize them better, and how do we give them clear, consistent direction? He is excited about it and said we have a great team of leaders that are dedicated to this process.

Mike Chakarun, Tax Appeals Manager

Mr. Chakarun provided an update on the status of appeals. The Commissioners have held three appeal resolution meetings over the first two months of this fiscal year and have decided 51 dockets. As of August 31, 2020, there were 391 cases in inventory with an average age of 210 days. They began the fiscal year with 387 cases with an average age of 234 days; the case count is up by about 1%; however, the average age went down by about 10%. Of the 391 cases, there have been 103 decisions issued and those are now awaiting the expiration of the 91-day period, wherein the petitioner may file an appeal with the Board of Tax Appeals or with the District Court. After 91 days, the cases may be closed. The average of those cases is 318 days. There are 288 active cases remaining with an average age of 172 days. During the first two months of this fiscal year, 99 cases were closed that had an average age of 226 days.

Ms. Cynthia Adrian is moving from Taxpayer Resources to be the new Tax Appeals Specialist. She will specialize in Sales/Use tax and product tax cases. He welcomed her to the department.

Chairman Harris asked why cases must remain open for 91 days. Mr. Chakarun said we must keep the cases open until the appeal period has expired, per statute. Commissioner Katsilometes asked how many cases were open, and how long they had been open, four years ago. Mr. Chakarun said that would have been about 400 or more cases, and the average age would have been much higher than it is now. Commissioner Katsilometes noted that the process seems to be more efficient now. Commissioner Werk added that the splitting of the responsibilities of Policy Specialists and Appeals Specialists made a significant difference. Mr. Chakarun said in 2016, before the split, a policy specialist worked on answering questions, drafting legislation and rules, while still trying to work on appeals. Mr. Chakarun said Appeals Specialists can now focus on appeals.

Debbie Coulson, Collection Division Manager

Ms. Coulson reported the last fiscal year ended with recoveries of \$145,161,924.75, which is up just a little under \$6.5 million from the previous year. The total collection cases closed was 113,018; 2,885 more than last year. The total collection cases opened (the goal is always to close one more case than is opened) is 95,538; 22,689 fewer than the previous year. She believes this was due to the filing deadline move to June 15, so collection cases weren't opened until this fiscal year began.

Due to COVID-19, collection extended the 6-month no-lien payment plans to 12 months on a 2019 return. Some have chosen to participate in that option. The payment plan numbers are lower than expected, but she anticipates that will change. Those in a current payment plan were approved to skip payments, and staff are still accommodating those that haven't been able to get back to work. This is done on a case-by-case basis.

As of August 28, 2020, the collection cases created are 47,466. They have only closed 20,777. The current number of collection cases for this fiscal year are 63,188.

There are currently 13 vacancies in the Collection Division; two positions are currently in recruitment and three people have been hired in the Phone Power Unit. That has taken some pressure off

the other work groups. Compliance technicians and officers in the Boise Field Office have been asked to return calls to help alleviate the backlog. Ms. Coulson anticipates the new individuals will soon be able to take calls. Staff continue to do work with taxpayers during the COVID-19 pandemic and to work with their varied situations.

Chairman Harris asked how much the Collections Division usually collects during a year. Ms. Coulson said it has continually increased over time: the total was approximately \$108,000,000 four years ago and it has inclined steadily at rate of about \$4 - \$6 million per year, with the same number of staff. Last year, she had fewer people working, so she is still working to fill those positions. Ms. Coulson thanked Ms. Grabenstein for speeding the hiring process up and helping to make the background checks quicker. She is impressed with the candidate pool and is excited about the people they have already hired.

Chris Barry, Interim Revenue Operations Administrator

Mr. Barry reported that Idaho moved the due date for income tax returns to June 15, 2020. In June, Revenue Operations received 88,000 individual income tax returns. In July, they received 55,844 individual income tax returns, and over 8,000 business returns. They have 15,000 income tax returns to complete. Year to date, they have received 885,000 income tax returns. During the last full year, they received a total of 906,000, so they are now within about 20,000 of surpassing last year's total. The business return total is 80,000 so far, compared to a total of 190,000 last year. They have begun planning for the temporary staffing that will be needed to process the returns that are expected in September and October. While they receive a small percentage of returns during these 2 months, it can take a considerable amount of time to process them. Many returns contain thousands of pages; they have had some with as many as 10,000 to 20,000 pages in one return. Commissioner Moyle asked Mr. Barry to explain the process for those that file in September and October, because they had to have done something previously to be able to extend their filing deadline. Mr. Barry said many of those are businesses, so they need a valid extension. By April 15, they must pay 100% of the previous year's tax, or at least 80% of the current year's tax.

Revenue Operations has completed the processing of Rebound Idaho Grants. They calculated that it took a little more than 1,000 hours to move from receipt of the approved application through disbursement of payments of both the Rebound Idaho Grant and the Return to Work bonuses. This was the highest priority in June and July.

Additionally, the Revenue Operations Division has forwarded specifications to the electronic filing developers for the next filing season and they will work with them over the next several months to ensure that returns are accurate when we start sending them in in January. Sales-based returns and withholding have been arriving, too, in increasing numbers.

Revenue Operations often receives letters from taxpayers, and they display those in a common area. Many say, "Thank you," but one was thanking staff for answering all their questions about the Rebound Idaho Grant and said they had received their money within a few days of being helped. The letter went on to say, "Your department is to be commended for excellent service."

Kim Wind, Audit Division Administrator

Ms. Wind reported that fraud numbers are up this year. In 2019, there were 31 fraud returns that totaled about \$20,000. This year, they have processed 91 returns with over \$50,000,000, but they broke it out because 90 of the returns were about \$348,000. There was one return for \$49,569,756. Identity theft is also up this year: last year there were 14 identity theft returns; this year there are 285, totaling about \$1.5 million. Many of those are the 1099 schemes and the individuals are claiming a significant amount of withholding; the fraud team has been very busy. Audit have offset 5,500 returns for \$1 million. Offsets are returns of those that did not respond to requests for verification of identity. When no one responds, the return is "offset" instead of being called a fraud.

Audit currently has six full time and 13 part time positions vacant. Some auditors were asked to help the Idaho Department of Labor (IDOL), and this is their last week. They have been assisting IDOL for the last three months and have helped to process 5,300 claims. Our auditors helped to identify a known check fraud writer who was trying to make an unemployment claim. The auditors are good at

recognizing these kinds of things and were able to refer the individual to the IDOL Fraud Department. She is excited that this is their last week and that they will be back with their teams.

Nichole Boehland has been promoted to Tax Automated Systems Specialist and Mark Spinks will be the new Business Analyst. He is coming to us from Albertson's and she is excited that they will help to continue to move audit forward and to be more efficient.

Some staff are still telecommuting. COVID-19, in general, is still causing some challenges in this office and in the field offices. Everyone is trying to be understanding of individuals' situations. Some businesses are still not even open which could cause more challenges with some of the audits.

Commissioner Werk asked how we are getting taxpayers to respond to verification letters now, when they haven't in the past. Ms. Wind said that in 2019, there were 6,500 letters with no response. Sometimes, when they receive the 2nd request, or when the refund is larger, taxpayers realize they need to respond. This year, 1,000 have responded. There was \$1.5 million offset in 2019, and \$286,000 was disbursed this year as a result of those responses. Commissioner Werk asked about the \$49 million fraud return, saying many fraudsters make their frauds of a "reasonable" size. Ms. Wind said it appears the individual included massive amounts of withholding and was just trying to get it through. This is an Idaho resident, and it isn't criminal yet because the return was not for a real person: the real person couldn't be identified. Commissioner Werk asked if they have had a chance to re-run reports to make sure all the frauds were discovered, and he asked about the communication between states. Ms. Wind said the Information Sharing and Analysis Center (ISAC) meetings between states occur weekly and are going well; that is how her team was able to identify the 1099 scheme. States share information regularly.

Mark Warbis, Public Information Director

Mr. Warbis reported that on September 15, there will be a public hearing on the administrative rule change making permanent the temporary suspension of the Tax Commission's authority to witness the destruction of unsaleable beer and wine.

Daniel Raines will be the new Sales Tax Specialist in the Tax Research Group, and Hillary Landrum will be the new Training Specialist, replacing Sherry Briscoe whose last day is September 17. Interviews for two Taxpayer Services Representatives in the call center: one full-time and one part-time will be scheduled soon. He hopes that these hires will reduce the current hold rates and call abandonment rates, which have been higher than they should this year. Taxpayer Resources is addressing the issues causing the increased wait times by establishing a weekly training process and they are working on some technology improvements. Recruitment is ongoing for a Project Coordinator to lead the review and editing of the audit division's letters to taxpayers. While that won't be the only task for this individual, it will be one of the first priorities. This position will also serve as a proof of concept for their plan to replace the convoluted process by which public-facing documents are reviewed and approved. He is also recruiting an Income Tax Specialist to succeed Cynthia Adrian in the Tax Research Group. While Ms. Adrian is transferring to Appeals, she will continue to work on the Fall Outreach and Training of Tax Professionals through the Idaho Society of Certified Public Accountants (ISCPA) and on other training that is already committed. They are grateful to Mr. Chakarun for allowing her to be able to continue to conduct this training, and to Ms. Adrian for being willing to continue to deliver it. She has developed an incredible rapport with the tax practitioner community over the years.

The Education, Outreach and Communications team are working on a script for a short Power Point-based video to help broadly explain the agency's Strategic Plan for employees. This will be a high-level view of the Strategic Plan that will allow individual business units to discuss things in more detail.

Nick Landry, Financial Executive Officer

Mr. Landry reported that our FY22 budget request was submitted last week. We requested \$45,222,000: 81% of the budget is general fund (\$36.6 million); 72% is for personnel (\$32.5 million) and 27.36% will be for operating expenses (\$12.37 million). The remainder will be used for one-time capital expenditures (things like furniture and IT equipment). The Tax Commission is currently operating in the FY21 budget: 82.6% remains; 17.32% has been spent.

In FY20, \$56.6 million was spent for small business grants. Year-to-date (YTD) for FY21, \$16 million has been spent for small business grants, and \$35.1 million for the Return to Work grant; there is \$192.8 million remaining in that fund. He meets regularly with the Coronavirus Financial Advisory Committee (CFAC) about the Rebound Idaho Grant.

Revenue gross receipts for August are \$398.9 million; YTD is \$892.98 million; there was some abnormal money collected in July this year that we would not normally receive because of the June filing deadline.

Last week, Information Technology (IT) processed 113 help tickets; 103 were closed and one is marked as urgent because it is a public record's request. Mr. Landry also meets with Information Technology Services (ITS) regularly and is facilitating a Share Point build for the Tax Commission.

Mr. Landry is recruiting five GenTax Application Developers and one Web Developer. One individual has already been hired. He will be conducting interviews within the next week for the remaining positions. LUMA is also on the horizon and will be released for use July 2021. FAST resources are scheduled for October and November to make LUMA and GenTax talk to each other; testing will be in December and January.

Rhamona Grabenstein, Human Resources Officer

Ms. Grabenstein reported she has recently hired an HR Specialist, Michelle Bode, who has many years of HR experience. Ms. Grabenstein is excited Ms. Bode is with us. A current Human Resource Specialist, Sr. has requested a voluntary demotion to become a Human Resource Specialist, and as a result, HR has been restructured; an HR Specialist will be paired with an HR Specialist, Sr. to ensure the entire groups needs are met in a more efficient manner. Ms. Grabenstein outlined the Specialists oversight areas. The new structure will help to continue to fulfil the needs of the agency.

Recruitment continues to be a high priority. Since the beginning of this fiscal year, (06/14/2020), 24 full time positions and one part time position have been filled. There are currently 22 positions in some stage of recruitment. She is working closely with the management team to ensure there are enough vacancies to comply with the Governor's Budget Reset requirement.

Ms. Grabenstein reviewed the new hire orientation and has redesigned it. The training was primarily-computer-based, lasted about 3 – 3-1/2 hours and was out of date. The redesigned orientation is now an in-person training and will take longer, but she is hoping to help instill in new employees an understanding of the culture we are creating. On September 8, the orientation is scheduled from 9:00 – 2:00, focusing on interaction and team building. She will adjust the training, as needed.

Due to COVID-19, the Tax Commission currently has 75 individuals telecommuting under the Continuity of Operations Plan (COOP) agreement. Since July 6, when all employees were scheduled to be back to work on-site, there have been 28 COOP telecommuting agreements that were reactivated for COVID-related reasons. Those people have since returned. When we brought people back into the building in July, management considered, where appropriate for the position, a regular telecommuting agreement. Today, there are 22 regular agreements approved.

The Tax Commission is coordinating with the Division of Human Resources for a mixed-agency Flu Shot Clinic that will be held in the Coral Auditorium on October 8 and October 27. More information will be available as these dates get closer.

Ms. Grabenstein talked about how the state will handle the federal payroll tax holiday. The State Controller's Office will be providing guidance when they receive further instructions from the federal government.

Additionally, her team has been working on rewriting some of the Human Resource policies and procedures. She initially observed that there was a significant amount of redundancy, so they are working to minimize that into a Policy and Procedure Manual.

She also developed and has been delivering a Corrective Action Process training. Those that have attended appear to be excited about having a firm process; there is security in knowing expectations. The supervisors will, in turn, share that information with their employees.

The Leadership Series Training is also ongoing. Twenty-five managers were selected to participate, and they attend three times per month. Managers attend 3 times per month. It will continue through January 2021.

Ms. Coulson congratulated Human Resources, saying she has heard a great amount of positive feedback on the Corrective Action training and for the newly redesigned new employee orientation.

George Brown, Property Tax Division Administrator

Mr. Brown reported this is the end of the busiest time of year for property; the Idaho State Board of Equalization is adjourned. Property has been working with the Governor's office on the Coronavirus Aid, Relief, and Economic Security (CARES) act. The technical support bureau has been tasked with all the programming for the state. They are developing budget and levy calculations and two – three programmers are working on that full time. They also managed the normal budget and levy and they are still converting counties to UAD Web. The CARES act programming is in the testing phase this month. Within 4 weeks, they went from ground zero to testing in all 44 counties. Congratulations to Janet: They said she couldn't do it, but she said she could, and did. The state should be thankful for the work they have done. Additionally, Alan Dornfest, Policy Bureau Chief; Archie Keaton, (new) Data Analyst; and Kathlynn Ireland, Property Tax Policy Specialist, have all spent about half their time helping counties and cities with the CARES act. Mr. Dornfest receives approximately 50 – 75 calls per day from individuals with questions. It has been a rewarding, but difficult project.

The Geographic Information System (GIS) unit also developed and delivered their first Web Mapping class. The pandemic has increased the need for web-based training, so this will be valuable going forward. GIS training is difficult because the computing requirements are higher than most software, and the computers used for the training need to be prepared in advance.

Property Tax Education conducted summer school in August. This year, there were fewer in attendance due to COVID-19, but more than just the fact that people were reluctant to travel, county budgets were reduced; many counties spent money on items such as laptops, to allow people to work from home. There were 12 courses offered, instead of 25 and there were 121 course registrations, instead of 350: the program could suffer if the numbers continue to decline. There are fall regional classes scheduled. The counties are still willing to have live classes. There are two 1-week-long classes scheduled for September.

The Operating Property Bureau has been very busy. There were four appeals to the State Board of Equalization; 3 were upheld and 1 was settled prior to the hearing. Mr. Brown said he expects those numbers to continue going forward. The legal staff were pressed to prepare their cases: Appeals are due by the end of July and must be ready to be heard by the 2nd week of August. Mr. Brown thanked Jerott Rudd and the Operating Property Tax Bureau for all the work they have done this year.

Property Tax Reduction has also had an incredible year. There was a 2-month extension to apply this year, but no extension granted to have everything completed. There are 30,491 applications. That is a 10% increase this year. Of the 44 counties, they have completed reviews for 26 counties. They have also instituted office rules about ensuring employees are not staying in the office 60 – 70 hours to review those applications. They anticipate more work in the fall and winter, but there are only 2-1/2 people doing reviews, so they are unable to audit files as they normally would. Idaho has a tax deferral program – Property Tax Reduction will pay the property tax, but in a Tax Deferral, residents don't have to pay tax until the home sells which is traditionally when someone passes away. When the homeowner passes, and the home sells, the deferred tax is then paid. Over the 10 years he has been with the Tax Commission, they have had 1 person on a Tax Deferral. There are now 5 applicants for Tax Deferral.

Finally, Alex Chizewsky, a consulting appraiser, retired last month. His replacement, Leslie Warnberg, from Madison County, has been hired and will be stationed in Idaho Falls. She is very skilled with systems in the counties. Matt Virgil, the current supervisor in Idaho Falls, will be moving to Coeur d'Alene after Ms. Warnberg is finally onboard and he will not fill the consulting appraiser position in the Treasure Valley. As a result, they have reorganized the areas of responsibility so that each appraiser has a few more counties than they have had in the past. Mr. Virgil will now be able to spend more time with each consulting appraiser in the other counties.

Ms. James' team continues to work on conversions to UAD Web. The goals that were set for this year were not met due to the CARES Act implementation, and although the conversions have been delayed, Cassia County was completed. The CARES Act was a priority, though. There is a hierarchy of counties they want to convert, but the AS/400 machines are at end of life and are failing, causing those counties to move up in priority. Commissioner Katsilometes asked how many counties are using UAD Web now and how many will be? Mr. Brown said there are four counties active on UAD Web now. Tony Magnelli is working on the appraisal software and there is a high demand to get that up and working. The appraisal software is very expensive, but he believes there are 22 counties scheduled. Some 3rd party vendors are backing out of the business and because of that, more counties are expected to come into UAD Web over the next few years. Mr. Brown said Bannock County had their own system, which created some unique issues: their programmer left, then the system failed and there was no one to work on it. We started from scratch, there. The conversion itself is relatively easy, if there is good data with which to start. Most of the Bannock County conversion has involved hand-keying 42,000 parcels to make sure everything was correct. Commissioner Katsilometes noted that part of the duties of a consulting appraiser is to help the counties through these kinds of challenges.

Commissioner Katsilometes asked how many counties are participating the CARES act. Mr. Brown said it is still changing; they can opt out whenever they want. Currently, there are 16 counties and 41 cities. The money was intended for cities and counties, but there are strange districts: Ambulance districts are separate but established and run by the county commission. Some counties included money from ambulance districts, some didn't, and that had to be fixed. There were also issues with Urban Renewal, where numbers were transposed, or areas were in urban renewal and weren't counted as such; that has taken a significant amount of time.

Commissioner Werk asked about the timelines for the Idaho State Board of Equalization. He asked how long it is from when an appraisal is sent, to when an appellant chooses to appeal. Mr. Brown replied that technically, it is two months. If an appeal is based on value, operating property staff usually know what the argument on value will be because they will have been working with the company since early spring. That isn't an issue. It is an issue for the legal team, because they essentially must develop a case when they receive the appeal. Our support of our value, and whatever argument there is, is usually known by early summer. What is interesting, and this year was a classic example, the arguments the Board heard about the "4R" Act, this year, were completely unknown until the Thursday before the appeal due date the following Monday: 10 working days prior to the beginning of the 2020 Board of Equalization convened, Operating Property first received those arguments. Companies often withhold appeals until the very last day, for exactly the reason just described: there is little time to prepare a response. The due dates are statutorily set. In property tax, there really isn't much time because all the dates are connected in one way or another and that will not likely change.

Reports on Rules Committees

Tom Shaner, Tax Research Manager, said we are officially under a Rules Moratorium this year. Part of the Governor's Executive Order: 2020-01 was to develop a 5-year rule-making schedule. Beginning in 2021, we will go through 2 chapters per year and argue for what we want to keep. The only rules this year are what are called the non-negotiated type: Ms. Adrian's Interest Rate is one of those because it is statutorily required to be updated. We are not holding public meetings, except for the Beer and Wine hearing. That will be limited to public comments on the one rule change that was requested as part of the COVID-19 situation: there was a requirement for brewers and distributors to have auditors witness the destruction of larger quantities of inventory. They will still need to notify the Tax Commission, but because they want to manage the destruction in small quantities, instead of dumping large quantities all at once, they didn't want to have to arrange to have an auditor present each time. The hearing is limited to receiving public comment which can be done in person or by written comments through September 23rd; written comments hold the same weight as comments made in person.

Another change of this administration is to limit Administrative Rules Request Forms (ARRFs) to one per chapter. Previously, we put each rule in a separate request because that is how they are presented to the committees at the legislature. By having multiple rules in one ARRF, there is a risk of having the

entire thing rejected because of one rule. We were starting to spread them out by submitting multiple ARRFs, so the rules could be considered independently. The Division of Financial Management (DFM) and the Governor's office have asked us not to do that, but to instead submit them by topic. That is why we have four ARRFs this year and that is how they will be presented to the legislature. We also technically need to have the omnibus reviewed again this year because the administrative code was not renewed. We did not make many edits this year, either. Rules and statutes will be available on a local drive for auditors and staff. Mr. Warbis noted that even though there was limited editing, the executive order still calls for reducing or eliminating excessive language. Mr. Shaner and Kimberlee Stratton, Rules Coordinator, worked with the rule's committees and this year, as opposed to one year ago, we have 2 fewer chapters, about 17,000 fewer words, and more than 1,000 fewer restrictions. They are steadily working to get our rules where they need to be for the long term.

Other Business

There was no other business.

Public Comment

Laura Lantz thanked the Commission for the option of being allowed to call into the meetings.

Executive Session

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

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.

Public Comments

There were no public comments.

Chairman Harris noted the next business meeting is scheduled for November 4, 2020. There being no further business, Chairman Harris adjourned the meeting.

Commissioner Werk noted this may well be Chairman Harris' final meeting and he publicly thanked Chairman Harris for working with the Tax Commission and wished him well in his future endeavors. Commissioner Katsilometes added that he has done a good job for the State Tax Commission and he has given us solid footing and a good direction.

Maria Young

Tom Harris