

IDAHO STATE TAX COMMISSION
11321 Chinden Blvd., Building 2
Coral Conference Room
(208) 334-7500

APPEALS RESOLUTION MEETING

April 19, 2023

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 1:30 p.m.

In attendance at the meeting were Commissioner Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Zachary Haynes, David Bettencourt, Rebecca Danley, Kim Wind, Greg Busmann, Robert Foster, Lisa Palmer, Frank Pinkney, Meg Inouye, Elisa Magnuson, Phil Skinner, Meredith Hodgson and on the phone, Commissioner Tom Katsilometes.¹

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will not allow public comment at this meeting.

Business Requiring Vote of the Commission

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. Additionally, each Commissioner has a summary of each docket in their meeting folder. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve March 29, 2023 Appeals Resolution Minutes Janet Moyle
Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on March 29, 2023. Commissioner Zwygart seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held March 29, 2023 were approved.

Commissioner Moyle noted that Action Items d and e were removed from the agenda.

Attorney Phil Skinner reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

¹ Due to a poor phone connection, Commissioner Katsilometes was only able to vote on the approval of the Minutes from March 29, 2023, and action items i, j, and k.

a. Action Item: 0-676-086-784

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 0-676-086-784. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 1-791-722-496

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-791-722-496. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 1-829-389-312

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to cancel the Notice with a letter from the Tax Commission for Docket Number 1-829-389-312. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-239-698-944

Janet Moyle

This docket was removed from the agenda. It will be added to a future Appeals Resolution Meeting.

e. Action Item: 0-093-225-984

Janet Moyle

This docket was removed from the agenda. It will be added to a future Appeals Resolution Meeting.

f. Action Item: 1-139-652-608

Janet Moyle

Frank Pinkney Jr. is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 1-139-652-608. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 2-069-955-584

Janet Moyle

Frank Pinkney Jr. is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice as modified by the originating division for Docket Number 2-069-955-584. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Zwygart for sales and use tax cases.

h. Action Item: 1-074-807-808

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 1-074-807-808. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

i. Action Item: 0-384-096-256

Jared Zwygart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Hearing none, Commissioner Zwygart asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 0-384-096-256. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner McCray for business tax cases.

j. Action Item: 1-322-927-104

Jeff McCray

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-322-927-104. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

k. Action Item: 1-558-348-800

Jeff McCray

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-558-348-800. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.