

IDAHO STATE TAX COMMISSION

11321 Chinden Blvd., Building 2

Coral Conference Room

(208) 334-7500

SPECIAL APPEALS RESOLUTION MEETING

May 12, 2021

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 1:30p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room were Commissioner Moyle, Commissioner McCray, Commissioner Katsilometes, Commissioner Werk, David Bettencourt, Lisa Palmer, Jim Gunter, Michael Chakarun, Alan Pack, Phil Skinner, Debbie Colson, Kolby Reddish, Frank Pinkney, Kim Trinh, and Meredith Hodgson. Joining the meeting through Microsoft Teams were Elisa Magnuson, Andrea Madsen, Becky Ihli, Kim Wind, and Janice Boyd.

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 April 28, 2021 Minutes

Janet Moyle

Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on April 28, 2021. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 28, 2021 were approved.

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

a. Action Item: 0-551-675-904

Janet Moyle

Jim Gunter 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 Katsilometes moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-551-675-904. Commissioner Werk

seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-763-029-504

Janet Moyle

Jim Gunter 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 Werk moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-763-029-504. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 1-441-261-568

Janet Moyle

Lisa Palmer 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 Katsilometes moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-441-261-568. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-280-619-008

Janet Moyle

Lisa Palmer 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and deny the refund for Docket Number 0-280-619-008. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-268-748-800

Janet Moyle

Alan Pack 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 Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-268-748-800. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-800-140-800

Janet Moyle

Frank Pinkney 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 Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-800-140-800. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 1-210-513-408

Janet Moyle

Frank Pinkney 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-210-513-408. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 1-174-620-160

Janet Moyle

Frank Pinkney 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 Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-174-620-160. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Moyle turned the rest of the meeting over to Commissioner Werk for sales tax dockets.

i. Action Item: 0-510-052-352

Elliot Werk

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner McCray made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 0-510-052-352. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

j. Action Item: 0-440-150-016

Elliot Werk

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Commissioner Moyle made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and deny the request for refund for Docket Number 0-440-150-016. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

Commissioner Werk adjourned the meeting at 1:50 p.m.