

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

May 10, 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 Janet Moyle, Commissioner Jared Zwycart, Rick Mascall, Kim Wind, Frank Pinkney, Meg Inouye, Kim Trinh, Zachary Haynes, Amber Kauffman, Elisa Magnuson, Alan Pack, Meredith Hodgson and by telephone, Commissioner Tom Katsilometes.

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 19, 2023 Appeal Resolution Meeting Minutes Janet Moyle  
Commissioner Zwycart moved to approve the minutes of the Appeals Resolution Meeting held on April 19, 2023. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 19, 2023 were approved.

Deputy Attorney General Elisa Magnuson reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

The first two dockets are related.

**a. Action Item:** 0-698-713-088

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 for Docket Number 0-698-713-088. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item:** 1-745-191-936

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 Katsilometes moved to uphold the Notice for Docket Number 1-745-191-936. 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:** 1-402-766-336

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 and update interest for Docket Number 1-402-766-336. 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:** 0-482-575-360

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 modify the Notice for Docket Number 0-482-575-360. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item:** 0-789-791-744

Janet Moyle

Meg Inouye 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 modify the Notice and update interest for Docket Number 0-789-791-744. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item:** 1-442-202-624

Janet Moyle

Meg Inouye 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 as modified by the originating division and update interest for Docket Number 1-442-202-624. 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:** 0-375-489-536

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 0-375-489-536. 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:** 0-475-694-080

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 Katsilometes moved to uphold the Notice for Docket Number 0-475-694-080. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**i. Action Item:** 1-472-955-392

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 Zwygart moved to uphold the Notice for Docket Number 1-472-955-392. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The next two dockets are related.

**j. Action Item:** 0-239-698-944

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Commissioner Zwygart made a motion to go into Executive Session under Idaho Code § 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code § 74-104(1). Commissioner McCray seconded the motion. Ms. Hodgson took a roll call vote; all voted in favor and the motion was approved.

The Commission met in Executive Session pursuant to Idaho Code § 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 0-239-698-944. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; Commissioner Zwygart voted against, all others voted in favor and the motion was approved.

**k. Action Item:** 0-093-225-984

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 0-093-225-984. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; Commissioner Zwygart voted against, all others voted in favor and the motion was approved.

**I. Action Item:** 0-096-633-856 & 1-761-444-864

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 Zwygart moved to uphold the Notice as modified by the originating division and update interest for Docket Numbers 0-096-633-856 & 1-761-444-864. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**m. Action Item:** 0-395-412-480

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 Katsilometes moved to uphold the Notice and update interest for Docket Number 0-395-412-480. Commissioner McCray 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 a sales and use tax case.

**n. Action Item:** 2-003-010-560

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 2-003-010-560. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting.