

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

May 27, 2020

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.

Guests were allowed to attend via telephone. Those in attendance were: Chairman Harris, Maria Young and Meredith Hodgson. Commissioners Katsilometes, Moyle and Werk attended via Microsoft Teams. Also, in attendance were Alan Pack, Andrea Madsen, Don Curtis, Frank Pinkney, Kim Wind, Lisa Palmer, Phil Skinner, and David Bettencourt.

The Appeals Resolution Meeting convened at 09:00 a.m.

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. As the Oversight Commissioner, Commissioner Moyle will not vote to decide the outcome of these dockets.

a. **Action Item:** Approve May,5 2020 Meeting Minutes Janet Moyle  
Commissioner Werk made a motion to approve minutes of the May 5, 2020 meeting. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held May 5, 2020 were approved.

b. **Action Item:** 0-270-878-720 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 Werk moved to uphold the modified notice and update interest accordingly for Docket Number 0-270-878-720.

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:** 1-814-644-736 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. Chairman Harris moved to accept the appeals recommendation for Docket Number 1-814-644-736. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

d. **Action Item:** 0-068-601-856 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 Werk moved to accept the appeals recommendation for Docket Number 0-068-601-856. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor, and the motion was approved.

\*Commissioner Werk asked for clarification on whether it needs to be stated with each case that interest is being updated. Commissioner Moyle and Phil Skinner verified that interest is always updated per statute and needn't be stated with each motion.

e. **Action Item:** 0-817-431-552 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 moved to uphold the notice and update interest accordingly for Docket Number 0-817-431-552. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

f. **Action Item:** 1-208-615-936 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. Chairman Harris moved to uphold the notice for Docket Number 1-208-615-936. 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:** 1-911-994-368 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 moved to uphold the notice and update interest accordingly for Docket Number 1-911-994-368. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

h. **Action Item:** 1-693-267-968

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 moved to uphold the notice and update interest accordingly for Docket Number 1-693-267-968. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

i. **Action Item:** 1-522-087-936

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 Harris moved to accept the appeals recommendation for Docket Number 1-522-087-936. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

j. **Action Item:** 0-245-778-432

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 uphold the appeals recommendation for Docket Number 0-245-778-432. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

k. **Action Item:** 1-282-295-808

Janet Moyle

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions.

**Executive Session** Commissioner Werk: I have a question that requires discussion of confidential tax return or tax information of the petitioner. I move that we go into Executive Session under Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1). A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion passed.

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

Commissioner Moyle asked if there were any further questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris made a motion to uphold the Notice for Docket Number 1-282-295-808. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. **Action Item:** 1-257-523-200

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 made a motion to uphold the appeals recommendation for Docket Number 1-257-523-200. 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:** 1-469-589-504

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. Chairman Harris made a motion to uphold the appeals recommendation for Docket Number 1-469-589-504. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

n. **Action Item:** 1-821-198-336

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 made a motion to uphold the Notice for Docket Number 1-821-198-336. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

o. **Action Item:** 1-539-917-824

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. Chairman Harris made a motion to uphold the Notice for Docket Number 1-539-917-824. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

p. **Action Item:** 1-247-922-176

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 Werk made a motion to accept the appeals recommendation for Docket Number 1-247-922-176. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

q. **Action Item:** 1-541-736-448

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 Werk made a motion to uphold the Notice for Docket Number 1-541-736-448. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

r. **Action Item:** 0-983-173-120

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 Werk made a motion to uphold the Notice for Docket Number 0-983-173-120. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle, all voted in favor and the motion was approved.

s. **Action Item:** 2-056-914-944 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 Werk made a motion to uphold the Notice for Docket Number 2-056-914-944. Chairman Harris seconded the motion. A roll call vote was taken by Chairman Harris, all voted in favor and the motion was approved.

t. **Action Item:** 0-037-028-864 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. Chairman Harris made a motion to approve the appeals recommendation for Docket Number 0-037-028-864. Commissioner Werk 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 Werk for the Sales and Use Tax cases.

u. **Action Item:** 0-662-751-232 Elliot Werk

Katie Nazary 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. Chairman Harris made a motion to uphold the Notice for Docket Number 0-662-751-232. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Werk, all voted in favor and the motion was approved.

The meeting was turned over to Chairman Harris for the Business Income Tax cases.

v. **Action Item:** 0-167-708-672 Tom Harris

Lisa Palmer is the Tax Appeals Specialist that handled this case. Chairman Harris asked if there were any questions. Hearing none, Chairman Harris asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the appeals recommendation for Docket Number 0-167-708-672. Commissioner Moyle seconded the motion. A roll call vote was taken by Chairman Harris, all voted in favor and the motion was approved.

w. **Action Item:** 1-861-040-128 Tom Harris

David Bettencourt is the Tax Appeals Specialist that handled this case. Chairman Harris asked if there were any questions. Hearing none, Chairman Harris asked for a

motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the appeals recommendation for Docket Number 1-861-040-128. Commissioner Werk seconded the motion. A roll call vote was taken by Chairman Harris, all voted in favor and the motion was approved.

Chairman Harris adjourned the meeting at 09:35.