

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

July 15, 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.

The Appeals Resolution Meeting convened at 01:30 p.m. Commissioner Janet Moyle greeted everyone that attended in person, by phone and through Microsoft Teams. Guests were allowed to attend via telephone. In attendance in the conference room were Commissioners Tom Harris, Janet Moyle, and Elliot Werk. Also, in attendance were Michael Chakarun, Lisa Palmer, Meredith Hodgson, David Bettencourt, Frank Pinkney, Alan Pack, Jim Gunter, Kolby Reddish, Phil Skinner, Janice Boyd, John Bernasconi, and Maria Young; those attending via Microsoft Teams were Commissioner Tom Katsilometes, Andrea Madsen, and Kim Wind.

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.

- A. **Action Item:** Approve June 17, 2020 Meeting Minutes Janet Moyle  
Commissioner Werk moved to approve the minutes of the Appeals Resolution Meeting held on June 17, 2020. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held June 17, 2020 were approved.
- B. **Action Item:** 1-281-476-608 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-281-476-608. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

- C. **Action Item:** 1-542-469-632 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 1-542-469-632. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- D. **Action Item:** 1-071-364-096 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 1-071-364-096. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- E. **Action Item:** 1-463-703-552 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. Chairman Harris moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-463-703-552. 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:** 0-485-705-728 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 0-485-705-728. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- G. **Action Item:** 1-146-046-464 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 approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest for Docket Number 1-146-046-464. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- H. **Action Item:** 0-710-961-152 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. Chairman Harris made a motion to approve the recommendation of the

oversight commissioner and staff to modify the Notice to remove tax year 2013 and uphold the Notice for 2014 and adjust interest and penalty accordingly for Docket Number 0-710-961-152. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

- I. **Action Item:** 0-436-520-960 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 made a motion to approve the recommendation of the oversight commissioner and staff for Docket Number 0-436-520-960. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- J. **Action Item:** 1-778-960-384 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 recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-778-960-384. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- K. **Action Item:** 1-133-463-552 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-133-463-552. 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:** 0-601-737-216 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-601-737-216. 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:** 2-052-147-200 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 recommendation of the oversight commissioner and staff to uphold the modified Notice for Docket Number 2-052-147-200. 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:** 1-204-209-664 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 made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-204-209-664. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- O. **Action Item:** 0-244-193-280 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-244-193-280. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- P. **Action Item:** 2-052-812-800 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 made a motion to uphold the Notice and update interest as appropriate for Docket Number 2-052-812-800. 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:** 0-915-359-744 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 uphold the Notice and update interest for Docket Number 0-915-359-744. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.
- R. **Action Item:** 1-150-617-600 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 made a motion to approve the recommendation of the oversight commissioner and staff to uphold the modified Notice for Docket Number 1-150-617-600. 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:** 1-290-471-424 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. Chairman Harris made a motion to accept the recommendation of the oversight commissioner and staff to modify the Notice to remove tax years 2014 and 2015 and update

interest for Docket Number 1-290-471-424. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

- T. **Action Item:** 0-695-912-448 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 approve the recommendation of the oversight commissioner and staff to modify the Notice to reflect the modification made by the auditor and by appeals staff and adjust penalty and interest as appropriate for Docket Number 0-695-912-448. Chairman Harris seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Werk then chaired the meeting for sales and use tax dockets.

- U. **Action Item:** 1-402-138-624 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. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to accept the settlement offer for Docket Number 1-402-138-624. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

- V. **Action Item:** 0-974-319-616 Elliot Werk  
Commissioner Werk asked if there were any questions on this case. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Chairman Harris made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 0-974-319-616. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Werk; all voted in favor and the motion was approved.

Chairman Harris then chaired the meeting for corporate income tax dockets.

- W. **Action Item:** 2-052-847-616 Tom Harris  
Alan Pack 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 recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 2-052-847-616. Commissioner Werk seconded the motion. A roll call vote was taken by Chairman Harris; all voted in favor and the motion was approved.

- X. **Action Item:** 1-032-964-096 Tom Harris  
David Bettencourt is the Tax Appeals Specialist that handled this case. Chairman Harris asked if there were any questions. Commissioner Moyle moved to go into Executive Session citing 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 Meredith Hodgson; Commissioners Moyle, Harris and Werk voted in favor and the motion was approved.

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.

Chairman Harris 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 as appropriate for Docket Number 1-032-964-096. Commissioner Moyle 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 2:35 p.m.