

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

**APPEALS RESOLUTION MEETING**

August 30, 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.

Commissioner Moyle welcomed new Commissioner, Paul Woods. Commissioner Woods greeted attendees and recused himself from voting in this meeting as he hadn't the opportunity to review cases yet.

In attendance at the meeting were Commissioner Jeff McCray, Commissioner Janet Moyle, Commissioner Jared Zwygart, Commissioner Paul Woods, Sean Kerr, Meredith Hodgson, Rick Mascall, Elisa Magnuson, Lisa Palmer, Alan Pack, Steve Wargo, Tawnya Eldredge, Don Curtis, Kim Trinh, Meg Inouye, Zach Wilson, Zach Haynes, Greg Bussman, 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.

**Action Item:** Approve August 2, 2023 Minutes

Janet Moyle

Commissioner McCray moved to approve the minutes of the Appeals Resolution Meeting held on August 2, 2023. Commissioner Zwygart seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held August 2, 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.

**a. Action Item: 0-143-819-776**

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle 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). 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 made a motion to remove Docket Number 0-143-819-776 from the Agenda. 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: 1-178-368-000**

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 modify the Notice for Docket Number 1-178-368-000. 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: 1-836-073-984**

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 and update interest for Docket Number 1-836-073-984. 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: 0-573-817-856**

Janet Moyle

Steve Wargo 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 0-573-817-856. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item: 1-232-503-808**

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 McCray moved to uphold the Notice and update interest for Docket Number 1-232-503-808. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item: 1-018-266-624**

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 and update interest for Docket Number 1-018-266-624. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**g. Action Item:** 1-823-720-448

Janet Moyle

Steve Wargo 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 and update interest for Docket Number 1-823-720-448. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item:** 0-035-439-616

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 0-035-439-616. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**i. Action Item:** 0-833-848-320A

Janet Moyle

Steve Wargo 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 amend the previous Decision for Docket Number 0-833-848-320A. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**j. Action Item:** 0-896-017-408 & 1-470-899-200

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 McCray moved to cancel the Notice with a letter from the Tax Commission for Docket Numbers 0-896-017-408 & 1-470-899-200. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**k. Action Item:** 1-573-251-072

Jared Zwygart

Sean Kerr is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Commissioner McCray moved to uphold the Notice and update interest for Docket Number 1-573-251-072. A roll call vote was taken by Commissioner Zwygart; Commissioner McCray voted in favor and Commissioner Moyle voted against.

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). 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 McCray moved to remove Docket Numbers 1-573-251-072 and 0-389-408-768 from the Agenda. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

**l. Action Item:** 0-389-408-768

Jared Zwygart

Removed from the Agenda.

**m. Action Item: 1-414-431-744**

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 McCray moved to modify the Notice and update interest for Docket Number 1-414-431-744. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

**n. Action Item: 1-512-866-816**

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 McCray moved to uphold the Notice for Docket Number 1-512-866-816. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting.