

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

July 23, 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 01:00 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 and Janet Moyle. Also, in attendance were Michael Chakarun, Amber Kauffman, Lisa Palmer, Meredith Hodgson,, and Maria Young; those attending via Microsoft Teams were Commissioner Tom Katsilometes, Commissioner Elliot Werk, David Bettencourt, Frank Pinkney, Phil Skinner, Mark Stones, Janice Boyd, Andrea Madsen, and Kolby Reddish.

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.

1. A. Action Item: Approve Amended Agenda Janet Moyle
The amendment is to update the oversight commissioner's name for the first two dockets on the agenda. Commissioner Katsilometes moved to approve the amended agenda. Commissioner Werk seconded the motion. All Commissioners voted in the affirmative and the amended agenda was approved.

2. A. Action Item: Approve July 15, 2020 Meeting Minutes Janet Moyle
Chairman Harris moved to approve the minutes of the Appeals Resolution Meeting held July 15, 2020. Commissioner Katsilometes seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held July 15, 2020 were approved.

B. Action Item: 1-578-735-616 Janet Moyle
The tax specialist for this case is Lisa Palmer. Commissioner Moyle asked if there were any questions. Chairman Harris 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 Katsilometes, 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.

Commissioner Moyle asked for a motion for the resolution of this case. Chairman Harris moved to uphold the Notice for Docket Number 1-578-735-616. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; Chairman Harris and Commissioner Werk voted in favor, Commissioner Katsilometes voted against and the motion was approved.

C. Action Item: 0-077-178-880

Janet Moyle

The tax specialist for this case is Lisa Palmer. 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 for Docket Number 0-077-178-880. 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 then chaired the meeting for sales and use tax dockets.

D. Action Item: 0-931-850-240

Elliot Werk

The tax specialist for this case was Katie Nazary. Commissioner Werk asked if there were any questions. Hearing none, Commissioner Werk asked for a motion for the resolution of this case. Chairman Harris moved to approve the recommendation of the oversight commissioner and staff to modify the Notice to remove the sales that met the definition of real property improvements and uphold the notice for those sales identified as sales of tangible personal property for Docket Number 0-931-850-240. Commissioner Katsilometes 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 1:42 p.m.