

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

APPEALS RESOLUTION MEETING

October 8, 2025

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 10:00 a.m. In attendance were Commissioner Paul Woods, Commissioner Jared Zwygart, Commissioner Jeff McCray, Commissioner Janet Moyle, Nate Nielson, Kim Trinh, Meg Inouye, Rebecca Danley, Don Curtis, Zach Wilson, Lisa Palmer, Greg Hiatt, Jessica Pilot, Zach Haynes, Steve Wargo, and Meredith Hodgson.

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.

Commissioner McCray moved to approve the minutes of the Appeals Resolution Meeting held on September 10, 2025. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held September 10, 2025 were approved.

Attorney Nathan Nielson reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

a. Action Item: 0-501-453-824 Janet Moyle

Jessica Pilot 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 Woods moved to uphold the Notice and update interest for Docket Number 0-501-453-824. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-163-255-296

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 0-163-255-296. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 2-125-927-424

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 McCray moved to modify the Notice for Docket Number 2-125-927-424. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-541-135-872

Janet Moyle

Greg Hiatt 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 Woods moved to modify the Notice for Docket Number 0-541-135-872. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-394-761-216

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 for Docket Number 0-394-761-216. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 0-961-418-240

Janet Moyle

Jessica Pilot 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 0-961-418-240. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-621-929-472

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 Woods moved to modify the Notice for Docket Number 0-621-929-472. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 1-266-226-176

Janet Moyle

Jessica Pilot 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 1-266-226-176. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 1-656-820-736

Janet Moyle

Jessica Pilot 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 issue a decision cancelling the Notice for Docket Number 1-656-820-736. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

j. Action Item: 1-450-284-032

Janet Moyle

Jessica Pilot 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 Woods moved to uphold the Notice and update interest for Docket Number 1-450-284-032. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

k. Action Item: 0-246-322-176

Janet Moyle

Jessica Pilot 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 0-246-322-176. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 1-216-996-352

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 for Docket Number 1-216-996-352. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

m. Action Item: 1-666-192-384 & 0-592-450-560

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 Notices and update interest for Docket Numbers 1-666-192-384 & 0-592-450-560. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

n. Action Item: 1-777-865-728

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 and update interest for Docket Number 1-777-865-728. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

o. Action Item: 0-200-446-976

Jeff McCray

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 0-200-446-976. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

p. Action Item: 1-253-958-656 & 1-335-923-712

Jeff McCray

Meg Inouye is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to modify the Notices for Docket Numbers 1-253-958-656 & 1-335-923-712. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.