

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

June 25, 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 Jeff McCray, Commissioner Janet Moyle, Commissioner Paul Woods, Robert Foster, Rebecca Danley, Lisa Palmer, Meredith Hodgson, Steve Wargo, Meg Inouye, Greg Hiatt, Zach Haynes, Nate Nielson, Xiaonan Zhou, Kim Trinh and Commissioner Jared Zwygart joined by telephone.

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 June 11, 2025 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on June 11, 2025. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held June 11, 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: 0-850-977-792

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 modify the Notice for Docket Number 0-850-977-792. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 1-387-848-704

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 modify the Notice for Docket Number 1-387-848-704. 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: 0-174-318-592A

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 McCray moved to amend the Decision for Docket Number 0-174-318-592A. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-957-420-544

Janet Moyle

Meg Inouye 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 0-957-420-544. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-104-272-896

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 uphold the Notice for Docket Number 0-104-272-896. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-505-006-592

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 Woods moved to modify the Notice for Docket Number 1-505-006-592. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-655-234-048

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 McCray moved to uphold the modified Notice and update interest for Docket Number 0-655-234-048. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 1-699-943-424

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 uphold the Notice and update interest for Docket Number 1-699-943-424. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 1-797-002-240

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 cancel the Notice with a letter from the Tax Commission for Docket Number 1-797-002-240. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

j. Action Item: 0-032-379-904

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 Woods moved to uphold the Notice, update interest, and increase the penalty for Docket Number 0-032-379-904. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

k. Action Item: 1-225-856-000

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 McCray moved to uphold the Notice and update interest for Docket Number 1-225-856-000. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

l. Action Item: 1-697-682-432

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 Woods moved to uphold the Notice and update interest for Docket Number 1-697-682-432. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

m. Action Item: 0-051-504-128

Jared Zwygart

Xiaonan Zhou 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 0-051-504-128. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

n. Action Item: 0-257-811-456

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 modified Notice and update interest for Docket Number 0-257-811-456. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

o. Action Item: 1-861-096-448

Jeff McCray

Greg Hiatt 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 Woods moved to uphold the Notice for Docket Number 1-861-096-448. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

p. Action Item: 1-542-722-560

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 Notice for Docket Number 1-542-722-560. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

q. Action Item: 1-628-443-648

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 Woods moved to issue a decision in favor of Petitioner for Docket Number 1-628-443-648. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

r. Action Item: 1-806-308-352

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 Notice for Docket Number 1-806-308-352. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

s. Action Item: 1-802-638-336

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 Notice for Docket Number 1-802-638-336. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.