

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

August 6, 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 Jared Zwiygart, Commissioner Janet Moyle, Commissioner Paul Woods, Meredith Hodgson, Meg Inouye, Kim Trinh, Zach Haynes, Jessica Pilot, Robert Foster, Lisa Palmer, Rebecca Danley, Greg Hiatt, Nathan Nielson, Don Curtis, and Zach Wilson.

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 July 22, 2025 Minutes

Janet Moyle

Commissioner Zwiygart moved to approve the minutes of the Appeals Resolution Meeting held on July 22, 2025. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held July 22, 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: 1-125-323-776

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 uphold the Notice and update interest for Docket Number 1-125-323-776. Commissioner Zwiygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 1-307-218-944

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 1-307-218-944. 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: 0-619-353-088

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 Zwycart moved to modify the Notice for Docket Number 0-619-353-088. 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: 1-944-380-416

Jared Zwycart

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Zwycart asked if there were any questions. Hearing none, Commissioner Zwycart asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Notice for Docket Number 1-944-380-416. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

e. Action Item: 0-058-188-800

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 0-058-188-800. Commissioner Zwycart 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.