

## IDAHO STATE TAX COMMISSION

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

### APPEALS RESOLUTION MEETING

November 29, 2022

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 1:30p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room were Commissioner Jeff McCray, Commissioner Janet Moyle, Commissioner Jared Zwygart, Commissioner Tom Katsilometes, Phil Skinner, David Bettencourt, Alan Pack, Greg Busmann, Zachary Haynes, Lisa Palmer, Kim Trinh, 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.

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

**Action Item:** Approve November 2, 2022 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on November 2, 2022. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held November 2, 2022 were approved.

**a. Action Item:** 1-169-884-160

Janet Moyle

David Bettencourt 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 Katsilometes moved to uphold the Notice for Docket Number 1-169-884-160. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item:** 0-412-255-232

Janet Moyle

David Bettencourt 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, abating the penalty for Docket Number 0-412-255-232. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**c. Action Item:** 0-904-496-128

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 to exclude Petitioners' military income and correct the grocery credit for Docket Number 0-904-496-128. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item:** 0-588-940-288

Janet Moyle

Lisa Palmer 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 Katsilometes moved to cancel the Notice with a letter from the Tax Commission for Docket Number 0-588-940-288. 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:** 0-180-192-256

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 cancel the Notice with a letter from the Tax Commission for Docket Number 0-180-192-256. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item:** 0-564-495-360

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to deny for Docket Number 0-564-495-360. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; Commissioners McCray and Zwygart voted in favor, Commissioner Moyle voted against because petitioner was told by an Ada county employee that he could send his application in late because of reasons beyond his control. Commissioner Moyle felt that the Tax Commission can grant an extension. The motion was approved.

**g. Action Item:** 1-951-826-944

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 1-951-826-944. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**h. Action Item: 1-513-260-032**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 1-513-260-032. Commissioner Zwycart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**i. Action Item: 1-128-956-928**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwycart moved to uphold the intent to deny for Docket Number 1-128-956-928. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**j. Action Item: 0-788-300-800**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny for Docket Number 0-788-300-800. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**k. Action Item: 0-197-231-616**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 0-197-231-616. Commissioner Zwycart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**l. Action Item: 1-557-562-368**

Tom Katsilometes

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwycart moved to uphold the intent to deny for Docket Number 1-557-562-368. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**m. Action Item: 0-330-400-768**

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny for Docket Number 0-330-400-768. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**n. Action Item:** 0-471-237-632

Tom Katsilometes

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to deny for Docket Number 0-471-237-632. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**o. Action Item:** 0-546-472-960

Tom Katsilometes

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny for Docket Number 0-546-472-960. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**p. Action Item:** 1-403-945-984

Tom Katsilometes

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the intent to deny for Docket Number 1-403-945-984. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**q. Action Item:** 1-012-630-528

Tom Katsilometes

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the intent to deny for Docket Number 1-012-630-528. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**r. Action Item:** 0-928-154-624

Tom Katsilometes

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the intent to deny for Docket Number 0-928-154-624. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

**s. Action Item:** 0-543-033-344

Jeff McCray

Deputy Attorney General Eric Mahler acted as 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 Katsilometes moved to modify the Notice for Docket Number 0-543-033-344. Commissioner Moyle asked for clarification as to how the Notice would be modified. Eric Mahler explained the Notice was modified to use the historic cost basis of assets in the denominator for the everywhere factor in computing apportionment percentages as well as to allow an additional asset which had been disallowed to qualify for the Idaho investment tax credit. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner McCray; Commissioners Katsilometes and Zwygart voted in favor, Commissioner Moyle voted against, and the motion was approved.

Commissioner McCray adjourned the meeting.