

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

March 20, 2024

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 at the meeting were Commissioner Jeff McCray, Commissioner Jared Zwycart, Commissioner Janet Moyle, Commissioner Paul Woods, Meredith Hodgson, Misti Alvarez, Kim Wind, Rebecca Danley, Lisa Palmer, Kim Trinh, Alan Pack, Steve Wargo, Zachary Haynes, Elisa Magnuson, and Greg Busmann.

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 February 28, 2024 Minutes

Janet Moyle

Commissioner Zwycart moved to approve the minutes of the Appeals Resolution Meeting held on February 28, 2024. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held February 28, 2024 were approved.

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

a. Action Item: 1-336-026-112

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 tax year 2019 and update interest for Docket

Number 1-336-026-112. 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: 1-802-052-608

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 uphold the Notice for Docket Number 1-802-052-608. 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: 2-128-421-888

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 2-128-421-888. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-012-788-736

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 further modify the Notice and update interest for Docket Number 0-012-788-736. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-234-674-176

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 Woods moved to uphold the not-for-profit determination, remove the negligence penalty, and update interest for Docket Number 0-234-674-176. 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: 1-695-032-320

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 modify the Notice, cancel tax years 2016-2019, uphold tax years 2020 and 2021, and update interest for Docket Number 1-695-032-320. 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: 1-188-144-128

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 Woods moved to cancel the Notice with a letter to Petitioners stating they will be allowed a prorated credit based on the months they lived in Idaho for Docket Number 1-188-144-128.

Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

h. Action Item: 1-884-718-080

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 McCray moved to accept Petitioners' 2013 and 2015 returns, subject to the Commission's normal review, uphold the Notice for tax years 2014 and 2016 through 2019, and update interest for Docket Number 1-884-718-080. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

i. Action Item: 1-500-309-504

Janet Moyle

This case was held back to allow time for further review.

j. Action Item: 1-234-347-008

Janet Moyle

This case was held back to allow time for further review.

k. Action Item: 0-939-795-456

Janet Moyle

This case was held back to allow time for further review.

l. Action Item: 1-958-355-968

Janet Moyle

This case was held back to allow time for further review.

m. Action Item: 2-036-319-232

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 Woods moved to uphold the Notice as modified by the originating division and update interest for Docket Number 2-036-319-232. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

n. Action Item: 1-586-643-968

Jared Zwygart

Sean Kerr 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 Notice and update interest for Docket Number 1-586-643-968. 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: 1-094-796-288

Jared Zwygart

Sean Kerr 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 Woods moved to uphold the Notice and update interest for Docket Number 1-094-796-288. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

p. Action Item: 1-508-975-616

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 Notice for Docket Number 1-508-975-616. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

q. Action Item: 1-494-975-488

Jared Zwygart

Sean Kerr 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 1-494-975-488. Commissioner Woods seconded the motion. Commissioner Moyle recused herself from participation in any matters related to this docket to avoid the appearance of any conflict in her role as a member of the Idaho State Tax Commission. She did not participate in any discussion, deliberation, or vote in this case. All others voted in favor and the motion was approved.

r. Action Item: 1-492-026-368

Jared Zwygart

Sean Kerr 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 Woods moved to uphold the Notice for Docket Number 1-492-026-368. Commissioner McCray seconded the motion. Commissioner Moyle recused herself from participation in any matters related to this docket to avoid the appearance of any conflict in her role as a member of the Idaho State Tax Commission. She did not participate in any discussion, deliberation, or vote in this case. All others voted in favor and the motion was approved.

s. Action Item: 0-958-104-576

Jared Zwygart

Sean Kerr 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 for Docket Number 0-958-104-576. Commissioner Woods seconded the motion. Commissioner Moyle recused herself from participation in any matters related to this docket to avoid the appearance of any conflict in her role as a member of the Idaho State Tax Commission. She did not participate in any discussion, deliberation, or vote in this case. All others voted in favor and the motion was approved.

t. Action Item: 0-540-525-568

Paul Woods

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 0-540-525-568. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

u. Action Item: 1-537-778-688

Paul Woods

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case.

Commissioner Moyle moved to uphold the Intent to Deny benefits for Docket Number 1-537-778-688. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

v. Action Item: 0-457-516-032

Paul Woods

Kim Trinh is the Tax Appeals Specialist that handled this case. Commissioner Woods asked if there were any questions. Hearing none, Commissioner Woods asked for a motion for the resolution of this case. Commissioner McCray moved to uphold the Intent to Deny benefits for Docket Number 0-457-516-032. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

w. Action Item: 0-954-115-072

Jeff McCray

This case was held back to allow time for further review.

Commissioner McCray adjourned the meeting.