

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

April 1, 2026

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 Chairman Jeff McCray (via telephone), Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Paul Woods, Jessica Pilot, Meredith Hodgson, Rebecca Danley, Zach Wilson, Don Curtis, Meg Inouye, Lisa Palmer, Kim Trinh, Zach Haynes, Steve Wargo, Jim Rice, Greg Hiatt, Tawnya Eldredge, Amber Ortiz and Xiaonan Zhou.

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. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

Action Item: Approve February 18, 2026 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on February 18, 2026. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held February 18, 2026 were approved.

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

a. Action Item: 1-255-756-800

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 and update interest for Docket Number 1-255-756-800. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-792-351-744

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 Zwygart moved to uphold the Notice for Docket Number 0-792-351-744. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 1-280-070-656

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 for Docket Number 1-280-070-656. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 1-800-098-816

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 and update interest for Docket Number 1-800-098-816. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-014-734-336

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 and update interest for Docket Number 0-014-734-336. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 0-523-523-072

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 issue a decision in favor of Petitioner for Docket Number 0-523-523-072. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 0-155-902-976

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 cancel the Notice with a letter from the Tax Commission for Docket Number 0-155-902-976. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

h. Action Item: 0-705-647-616

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 Woods moved to uphold the Notice and update interest for Docket Number 0-705-647-616. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

i. Action Item: 0-662-918-144

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 Moyle moved to uphold the Notice for Docket Number 0-662-918-144. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

j. Action Item: 2-030-588-928

Jeff McCray

Meg Inouye is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Commissioner Woods made a motion to go into Executive Session under Idaho Code § 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code § 74-104(1). Ms. Hodgson took a roll call vote; all voted in favor and the motion was approved. The Commission met in Executive Session pursuant to Idaho Code § 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session. Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 2-030-588-928. A roll call vote was taken by Commissioner McCray; Commissioners Woods and Moyle voted aye, Commissioner Zwygart voted nay and the motion was approved.

Commissioner McCray adjourned the meeting.