

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

April 23, 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 Paul Woods, Commissioner Jared Zwygart, Greg Bussman, Jim Rice, Elisa Magnuson, Greg Hiatt, Meg Inouye, Steve Wargo, Jessica Pilot, Kim Trinh, Meredith Hodgson, and Lisa Palmer. Commissioner Janet Moyle was absent from the meeting.

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 April 2, 2025 Minutes

Jeff McCray

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on April 2, 2025. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 2, 2025 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:** 0-794-420-224

Janet Moyle

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 Woods moved to uphold the Notice for Docket Number 0-794-420-224. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**b. Action Item: 0-411-493-376**

Janet Moyle

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 Zwygart moved to uphold the Notice and update interest for Docket Number 0-411-493-376. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**c. Action Item: 1-874-846-720**

Janet Moyle

Jessica Pilot 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 and update interest for Docket Number 1-874-846-720. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**d. Action Item: 1-672-143-872**

Janet Moyle

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 Zwygart moved to uphold the Notice and update interest for Docket Number 1-672-143-872. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**e. Action Item: 0-315-364-352**

Janet Moyle

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 Zwygart moved to modify the Notice for Docket Number 0-315-364-352. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**f. Action Item: 0-173-270-016**

Janet Moyle

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 Zwygart moved to uphold the Notice and update interest for Docket Number 0-173-270-016. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**g. Action Item: 1-828-328-448**

Janet Moyle

Jessica Pilot 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 1-828-328-448. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**h. Action Item: 1-714-557-952**

Janet Moyle

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 Zwygart moved to uphold the Notice for Docket Number 1-714-557-952. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

**i. Action Item: 0-314-381-312**

Jared Zwycart

Keven Griffin 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 Woods moved to issue a decision in favor of the taxpayer for Docket Number 0-314-381-312. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

**j. Action Item: 0-652-878-848**

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 and update interest for Docket Number 0-652-878-848. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

**k. Action Item: 0-592-978-944**

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 Woods moved to uphold the Notice and update interest for Docket Number 0-592-978-944. A roll call vote was taken by Commissioner Zwycart; all voted in favor and the motion was approved.

**l. Action Item: 1-018-684-416**

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 Zwycart moved to modify the Notice, abating penalties for Docket Number 1-018-684-416. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**m. Action Item: 0-037-753-856**

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 modify the Notice for Docket Number 0-037-753-856. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**n. Action Item: 1-111-495-680**

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 Zwycart moved to modify the Notice for Docket Number 1-111-495-680. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**o. Action Item: 0-468-378-624**

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 Zwycart moved to uphold the Notice for Docket Number 0-468-378-624. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**p. Action Item:** 1-810-555-904

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 uphold the Notice for Docket Number 1-810-555-904. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**q. Action Item:** 2-078-991-360

**r. Action Item:** 1-474-618-368

**s. Action Item:** 1-542-120-448

Jeff McCray

Meg Inouye is the Tax Appeals Specialist that handled these cases. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of these cases. Commissioner Zwygart moved to modify the Notices for Docket Numbers 2-078-991-360, 1-474-618-368, and 1-542-120-448. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

**t. Action Item:** 0-937-747-456

**u. Action Item:** 1-005-249-536

Jeff McCray

Meg Inouye is the Tax Appeals Specialist that handled these cases. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of these cases. Commissioner Woods moved to modify the Notices for Docket Numbers 0-937-747-456 and 1-005-249-536. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.