

IDAHO STATE TAX COMMISSION
11321 Chinden Blvd., Building 2
Turquoise Conference Room
(208) 334-7500

APPEALS RESOLUTION MEETING

May 13, 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 at the meeting were Chairman John Bernasconi, Commissioner Janet Moyle, Commissioner Paul Woods, Meredith Hodgson, Zach Wilson, Don Curtis, Meg Inouye, Rebecca Danley, Greg Hiatt, Zach Haynes, Jessica Pilot, Jim Rice, Amber Ortiz, Lisa Palmer, and Commissioner Jared Zwygart attended the meeting by phone.

To protect the confidentiality of taxpayer's tax and personal information, the Tax 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 April 27, 2026 Minutes

Janet Moyle

Commissioner Woods moved to approve the minutes of the Appeals Resolution Meeting held on April 27, 2026. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 27, 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: 2-126-959-616

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 Bernasconi moved to uphold the Notice and update interest for Docket Number 2-126-959-616. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-032-134-144

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 Woods moved to uphold the Notice for Docket Number 0-032-134-144. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-013-194-240

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 Bernasconi moved to uphold the Notice for Docket Number 0-013-194-240. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 1-105-875-968

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 Woods moved to uphold the Notice for Docket Number 1-105-875-968. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 1-394-267-136

Janet Moyle

Steve Wargo 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 Bernasconi moved to uphold the Notice and update interest for Docket Number 1-394-267-136. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

f. Action Item: 1-338-004-480

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 modify the Notice for Docket Number 1-338-004-480. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

g. Action Item: 2-128-860-160

Paul Woods

Jessica Pilot 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 Notice for Docket Number 2-128-860-160. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

h. Action Item: 1-335-219-200

John Bernasconi

Meg Inouye is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 1-335-219-200. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

i. Action Item: 0-940-823-552

John Bernasconi

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Bernasconi asked if there were any questions. Hearing none, Commissioner Bernasconi asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-940-823-552. A roll call vote was taken by Commissioner Bernasconi; all voted in favor and the motion was approved.

Commissioner Bernasconi adjourned the meeting.