

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

May 14, 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 Janet Moyle, Commissioner Paul Woods, Rebecca Danley, Greg Busmann, Nate Nielson, Zach Haynes, Greg Hiatt, Steve Wargo, Lisa Palmer, and Kim Wind. Joining the meeting on the phone were Chairman Jeff McCray and Commissioner Jared Zwyygart.

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 23, 2025 Minutes

Janet Moyle

Commissioner Woods moved to approve the minutes of the Appeals Resolution Meeting held on April 23, 2025. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 23, 2025 were approved.

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

a. Action Item: 1-992-692-736

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 Woods moved to uphold the Notice and update interest for Docket Number 1-992-692-736. 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: 0-479-597-568

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 modify the Notice for Docket Number 0-479-597-568. 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: 1-595-630-592

Jared Zwygart

Keven Griffin 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 1-595-630-592. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 1-588-651-008

Jeff McCray

Steve Wargo 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 modified Notice for Docket Number 1-588-651-008. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

e. Action Item: 0-941-286-400

Jeff McCray

Steve Wargo 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 modified Notice and update interest for Docket Number 0-941-286-400. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

f. Action Item: 0-077-816-832

Jeff McCray

Steve Wargo 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 and update interest for Docket Number 0-077-816-832. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

g. Action Item: 1-364-595-712

Jeff McCray

Zachary Haynes 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 1-364-595-712. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Woods; all voted in favor and the motion was approved.

Commissioner Woods adjourned the meeting.