

**IDAHO STATE TAX COMMISSION**

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

**APPEALS RESOLUTION MEETING**

May 1, 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 Chairman Jeff McCray, Commissioner Jared Zwygart, Commissioner Janet Moyle, Commissioner Paul Woods, Kim Trinh, Keven Griffin, Kim Wind, Robert Foster, Greg Busmann, Meg Inouye, Lisa Palmer, Jessica Pilot, Meredith Hodgson, Elisa Magnuson, and Steve Wargo.

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 10, 2024 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on April 10, 2024. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held April 10, 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:** 0-751-903-744

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 McCray moved to modify the Notice for Docket Number 0-751-903-744. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item:** 1-255-719-936

Jared Zwygart

Sean Kerr is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions. Commissioner Moyle made a motion to go into Executive Session under Idaho Code section 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code section 74-104(1). A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

The Commission met in Executive Session pursuant to Idaho Code section 74-206(1)(d). No matters requiring a vote of the Commission resulted from the Executive Session.

Commissioner Zwygart asked for a resolution of this case. Commissioner McCray moved to modify the Notice to allow credit for taxes paid for Utah state sales tax for Docket Number 1-255-719-936. Commissioner Moyle seconded the motion. A roll call vote was taken by Commissioner Zwygart; Commissioner Woods voted against the motion, all others voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting.