

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

June 12, 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 Paul Woods, Meredith Hodgson, Lisa Palmer, Steve Wargo, Kim Trinh, Alan Pack Keven Griffin, Robert Foster, Greg Busmann, Meg Inouye, Zach Haynes, and Elisa Magnuson.

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 May 1, 2024 Minutes

Jeff McCray

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on May 1, 2024. Commissioner Woods seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held May 1, 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: 1-511-569-408

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 1-511-569-408. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

b. Action Item: 2-003-543-040

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 2-003-543-040. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

c. Action Item: 2-040-898-5603

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice and update interest for Docket Number 2-040-898-560. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

d. Action Item: 0-067-052-544

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-067-052-544. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

e. Action Item: 0-926-262-272

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice for Docket Number 0-926-262-272. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

f. Action Item: 1-334-494-208A

Janet Moyle

Meg Inouye is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to amend the original decision for Docket Number 1-334-494-208A. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

g. Action Item: 0-044-999-680

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to uphold the Notice as modified by the originating division for Docket Number 0-044-999-680. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

h. Action Item: 0-835-363-840

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 0-835-363-840. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

i. Action Item: 1-605-018-624

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Woods moved to modify the Notice for Docket Number 1-605-018-624. Commissioner Zwygart seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

j. Action Item: 1-832-035-328

Janet Moyle

Steve Wargo is the Tax Appeals Specialist that handled this case. Ms. Palmer asked if there were any questions. Hearing none, Ms. Palmer asked for a motion for the resolution of this case. Commissioner Zwygart moved to modify the Notice for Docket Number 1-832-035-328. Commissioner Woods seconded the motion. A roll call vote was taken by Ms. Hodgson; all voted in favor and the motion was approved.

k. Action Item: 1-071-457-280

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 McCray moved to uphold the Notice and update interest for Docket Number 1-071-457-280. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

l. Action Item: 1-144-562-688

Jared Zwygart

Keven Griffin 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 modify the Notice for Docket Number 1-144-562-688. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

m. Action Item: 0-334-603-264

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 McCray moved to uphold the Notice and update interest for Docket Number 0-334-603-264. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

Chairman McCray spent a few minutes thanking Tax Appeals Specialist Alan Pack for his 40 years of service at the Tax Commission and wishing him a very happy retirement.

Commissioner McCray adjourned the meeting.