

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

**SPECIAL APPEALS RESOLUTION MEETING**

September 6, 2023

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 Commissioner Zwygart, Commissioner Woods, Commissioner Moyle, Commissioner McCray\*, Zachary Haynes, Sean Kerr, Tawnya Eldredge, Robert Foster, Kim Wind, Lisa Palmer, Meredith Hodgson, Phil Skinner, Elisa Magnuson, Kim Trinh, and Meg Inouye.

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. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

**Action Item:** Approve August 30, 2023 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on August 30, 2023. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held August 30, 2023 were approved.

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

**a. Action Item:** 0-143-819-776

Janet Moyle

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions.

Commissioner Zwygart made a motion to go into Executive Session under Idaho Code § 74-206(1)(d) to consider records that are exempt from disclosure pursuant to Idaho Code § 74-104(1). Commissioner

McCray seconded the motion. Ms. Hodgson took a roll call vote; all voted in favor and the motion was approved.

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

Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 0-143-819-776. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Moyle; Commissioner McCray voted against, all others voted in favor and the motion was approved.

**b. Action Item: 1-573-251-072**

Jared Zwygart

Sean Kerr is the Tax Appeals Specialist that handled this case. Commissioner Zwygart asked if there were any questions.

There was general discussion of nexus as well as the commerce clause and whether Petitioner met the requirements for nexus at the time of the audit.

Commissioner McCray moved to uphold the Notice and update interest for Docket Number 1-573-251-072. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; Commissioner Moyle voted against, all others voted in favor and the motion was approved.

**c. Action Item: 0-389-408-768**

Jared Zwygart

Sean Kerr 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 0-389-408-768. Commissioner Woods seconded the motion. A roll call vote was taken by Commissioner Zwygart; Commissioner Moyle voted against, all others voted in favor and the motion was approved.

Commissioner Zwygart adjourned the meeting.

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<sup>i</sup> \* Commissioner McCray attended via telephone.