

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

February 15, 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 1:30 p.m.

In attendance at the meeting were Chairman Jeff McCray, Commissioner Janet Moyle, Commissioner Jared Zwygart, Commissioner Tom Katsilometes, Robert Foster, Lisa Palmer, Meredith Hodgson, David Bettencourt, Kim Wind, Meg Inouye, Kim Trinh, Zachary Haynes, Greg Busmann, Keven Griffin, Sean Kerr, Frank Pinkney, Eric Mahler, Phil Skinner, 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 January 25, 2023 Minutes

Janet Moyle

Commissioner Katsilometes moved to approve the minutes of the Appeals Resolution Meeting held on January 25, 2023. Commissioner McCray seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held January 25, 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: 1-838-515-200

Janet Moyle

David Bettencourt 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 uphold the Notice and update interest for Docket Number 1-838-515-

200. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-128-992-256

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 Katsilometes moved to uphold the Notice and update interest for Docket Number 0-128-992-256. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-800-392-192

Janet Moyle

Frank Pinkney Jr. 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 Zwygart moved to uphold the Notice and update interest for Docket Number 0-800-392-192. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 0-420-575-232

Janet Moyle

Frank Pinkney Jr. 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 uphold the Notice for Docket Number 0-420-575-232. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-703-087-616

Janet Moyle

David Bettencourt 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 Katsilometes moved to modify the Notice to remove the penalty for Docket Number 0-703-087-616. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Zwygart for sales and use tax cases.

f. Action Item: 0-570-459-136

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 Katsilometes moved to uphold the Notice for Docket Number 0-570-459-136. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

g. Action Item: 1-220-139-008

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 as modified by the originating division and update

interest for Docket Number 1-220-139-008. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

The meeting was turned over to Commissioner Katsilometes for property tax cases.

h. Action Item: 1-489-142-784

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice for Docket Number 1-489-142-784. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

i. Action Item: 0-721-126-400

Tom Katsilometes

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 0-721-126-400. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

The meeting was turned over to Chairman McCray for a business tax case.

j. Action Item: 1-218-484-224

Jeff McCray

Eric Mahler is the Deputy Attorney General that handled this case. Commissioner McCray asked if there were any questions. Commissioner Moyle voluntarily recused herself from participation in any matters related to Docket Number 1-218-484-224 to avoid the appearance of any conflict in her role as a member of the Idaho State Tax Commission. Commissioner Moyle states she will not participate in any discussion, deliberation, or vote on this case. Commissioner Katsilometes moved to uphold the Notice and update interest for Docket Number 1-218-484-224. Commissioner Zwygart seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner Katsilometes asked a question regarding consequences of disclosing taxpayer information during an open meeting. Deputy Attorney General Phil Skinner answered that it is a felony.

Commissioner McCray corrected the Docket Number for action item j. The correct Docket Number, 1-218-484-224, was read into the record and Commissioner McCray stated that the decision and the vote would remain the same.

Commissioner McCray adjourned the meeting.