

IDAHO STATE TAX COMMISSION

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

APPEALS RESOLUTION MEETING

February 18, 2026

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 Janet Moyle, Commissioner Jared Zwygart, Commissioner Paul Woods, Meredith Hodgson, Zach Haynes, Steve Wargo, Jessica Pilot, Kim Trinh, Greg Hiatt, Lisa Palmer, Xiaonan Zhou, Don Curtis, Rebecca Danley, Zach Wilson, Robert Foster, and Jim Rice.

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 January 28, 2026 Minutes

Janet Moyle

Commissioner Zwygart moved to approve the minutes of the Appeals Resolution Meeting held on January 28, 2026. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held January 28, 2026 were approved.

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

a. Action Item: 1-289-311-232

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 McCray moved to uphold the Notice and update interest for Docket Number 1-289-311-232. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

b. Action Item: 0-366-760-960

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 uphold the Notice for Docket Number 0-366-760-960. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

c. Action Item: 0-641-553-408

Janet Moyle

Jessica Pilotis 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 0-641-553-408. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

d. Action Item: 1-295-602-688

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 McCray moved to uphold the Notice for Docket Number 1-295-602-688. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

e. Action Item: 0-315-118-592

Jared Zwygart

Xiaonan Zhou 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 Moyle moved to uphold the Notice for Docket Number 0-315-118-592. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

f. Action Item: 2-043-384-832

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 Woods moved to uphold the Notice for Docket Number 2-043-384-832. A roll call vote was taken by Commissioner Zwygart; all voted in favor and the motion was approved.

g. Action Item: 1-344-164-864

Jeff McCray

Greg Hiatt is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice for Docket Number 1-344-164-864. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

h. Action Item: 1-350-128-640

Jeff McCray

Zachary Haynes is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Zwygart moved to uphold the Notice and update interest for Docket Number 1-350-128-640. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

i. Action Item: 0-679-957-504

Jeff McCray

Steve Wargo is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Moyle moved to uphold the Notice and update interest for Docket Number 0-679-957-504. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Commissioner McCray adjourned the meeting.