



**71ST ANNUAL ASSOCIATED  
TAXPAYERS OF IDAHO  
CONFERENCE**

DECEMBER 6, 2017

BOISE CENTRE WEST



## WELCOME

We welcome you to our 71st Annual Conference. We would also like to thank the leadership and membership for their support. The respect of the organization has been built by a vastly distinguished group of leaders who created the trusted organization we are today.

The Associated Taxpayers of Idaho thanks you for attending today's conference. Since 1946, we have been an independent, nonpartisan, not-for-profit organization working on behalf of Idaho's taxpayers.

**Edward Lodge, CenturyLink, Chairman**  
**Christine Nims, AgriBeef, Vice-Chairman**  
**Miguel Legarreta, President**

**SAVE THE DATE!**  
2018 ATI Conference  
December 5, 2018





## ATI 2017 CONFERENCE AGENDA

- 7:30** Registration
- 8:30** Welcome and Opening Remarks Governor Butch Otter
- Outlook on Public Policy Governor Dirk Kempthorne,  
President and CEO, ACLI
- State Revenue/Budget/Surplu Jani Ravier, Administrator, Division  
of Financial Management
- State of the Economy Robert Spendlove, VP of Economic  
and Public Policy Officer, Zion Bank
- 10:30** Break
- Federal Tax Reform & State Impact Scott Schieffelbein, Director  
Washington National Tax, Deloitte
- State Tax Issues and Trends Nikki Dobay, Senior Tax Council,  
Council on State Taxation (COST)
- 12:00** Lunch Matt Rissell, CEO of TSheets
- A Business Perspective on Tax Policy Nathan Anderson, Director of  
Public Policy, Union Pacific
- Gubernatorial Forum on Taxation Republican Primary Candidates for  
Idaho Governor

### ASSOCIATED TAXPAYERS OF IDAHO RECEPTION

3:30 PM - 5:00 PM (Approximately)

Sponsored by Idaho Power



at&t



Idaho Association of REALTORS®  
*The Voice for Real Estate™ in Idaho*



KESTREL<sup>WEST</sup>





## DETAILED CONFERENCE AGENDA

7:30 AM REGISTRATION

### 8:30 AM WELCOME



C.L. “Butch” Otter was elected as Governor for a third time on November 4, 2014. He was first elected Governor of Idaho on November 7, 2006 and re-elected on November 2, 2010. He previously served three terms in Congress representing Idaho’s 1st District from 2001 through 2006. Governor Otter is a father of four and grandfather of seven. He is married to the former Lori Easley of Kimberly. They live on their ranch near Star.

He served honorably in the Idaho Army National Guard’s 116th Armored Cavalry from 1968 to 1973, and later was awarded honorary doctorates from the University of the Philippines and the College of Idaho in Caldwell.

Governor Otter’s 30-year career in business included membership on the Board of Directors of the J.R. Simplot Company. He also served as Director of the Food Products Division, President of Simplot Livestock, and President of Simplot International. He retired in 1993.

When he was elected to Congress, Governor Otter was serving his fourth term as Idaho’s Lieutenant Governor. He served in that office longer than anyone in Idaho history. He previously represented the people of Canyon County in the Idaho House of Representatives for two terms from 1973 to 1976, was on the Idaho Republican Party Central Committee and was chairman of the Canyon County Republican Party.



**Governor Dirk Kempthorne** is president and CEO of the American Council of Life Insurers (ACLI), where he is chief representative and spokesman for the U.S. life insurance industry before Congress, the administration, in all state capitals and in the international arena. ACLI's approximately 290 member companies represent 95 percent of industry assets in the U.S. Governor Kempthorne also is president of the Global Federation of Insurance Associations (GFIA). GFIA represents 41 insurance trade associations from around the world on a broad range of issues affecting the international insurance industry.

Governor Kempthorne has had an impressive career in public service. He began his commitment to public service in 1985 when he was elected mayor of Boise, Idaho. After serving seven years, he was elected to the United States Senate in 1992, and governor of Idaho in 1998. In 2006, Governor Kempthorne served President George W. Bush as the 49th Secretary of the Interior. Governor Kempthorne also has served as chairman of the National Governors Association and the Western Governors Association, and president of the Council of State Governments.

**Jani Revier**, a native of Three Creek, Idaho, was appointed by Governor C.L. "Butch" Otter to the position of Administrator of the Division of Financial Management (DFM) on January 2, 2013.



Jani leads a team of 15 with responsibility for forecasting state revenues, developing the Executive Budget, and assisting the Governor in his duty as Chief Budget Officer in managing the state's \$8.6 billion annual budget. Jani serves as Chair of the State Board of Examiners Subcommittee, and Secretary to the Idaho State Constitutional Defense Council.

Prior to joining Governor Otter's cabinet, Jani worked for members of the Idaho congressional delegation for over 15 years, including 5 years as then-Congressman C.L. "Butch" Otter's Legislative Director and Deputy Chief of Staff in Washington, DC.

Jani is married to John Revier, who is the Director of State and Regional Government Affairs for Idaho National Laboratory. John and Jani have 10-year old twins and reside in Meridian, Idaho.



**Robert Spendlove** is a Senior Vice President and the Economic and Public Policy Officer for Zions Bank. In this capacity he monitors and reports on economic indicators and public policy developments for the bank.

Robert's research interests are primarily in the areas of macroeconomics, demographics, financial markets and public policy. He frequently advises and briefs policymakers, as well as business and civic groups throughout the United States. He is also regularly called on to give expert analysis in the media, through print, radio and television. He is known for his insightful and understandable approach to explaining economic trends.

Robert also serves in the Utah House of Representatives, where he was elected in 2014. He represents district 49 in the Legislature, covering parts of Sandy and Cottonwood Heights cities. He is the Vice Chair of the Public Education Appropriations Committee and serves on the Health and Human Services Committee, and the Transportation Committee.

Robert serves on a number of boards and commissions, including the Utah Economic Council, the Utah International Relations and Trade Commission, Envision Utah, and the US Senate Advisory Committee on Hispanic Affairs for Financial Literacy.

His previous experience includes time as the Governor's Chief of Staff for Federal Relations, the Governor's Chief Economist and the State Demographer, where he served as the chair of the Governor's Council of Economic Advisers, Chair of the Utah Population Estimates Committee, and the President of the Wasatch Front Economic Forum.

Robert received a Master's of Public Administration with an emphasis in economic public policy at the University of Utah, where he is currently an adjunct instructor of public policy.

Robert is married and the father of four children.





**Scott Schiefelbein**, a Managing Director in Deloitte's Washington National Tax practice, has practiced business and tax law for over 20 years. Scott has also led Deloitte's Portland multistate tax practice since 2008. Scott still serves as the firm's Jurisdictional Technical Lead for all Alaska, Idaho, and Oregon tax questions. Scott also is a member of Deloitte's multistate tax controversy practice and represents taxpayers in audits and also before the Oregon Tax Court (Magistrate Division), including several software, cloud-based, and consumer products companies.

Scott joined Deloitte in 2008 after spending eight years with Portland-area law firms where he practiced tax and business law. Scott represented clients in disputes with both the Internal Revenue Service and state tax agencies.

Scott is a frequent speaker at Deloitte-sponsored seminars and trainings as well as external speaking events in addition to writing articles for various tax publications. Scott also serves on the Oregon State Bar Executive Committee and Laws Committee. Scott graduated from the Duke University School of Law and graduated with Honors and Highest Distinction from the University of North Carolina at Chapel Hill.

**Nikki Dobay** is Senior Tax Counsel at the Council On State Taxation (COST). COST has a membership of nearly 600 multistage corporations and is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. At COST, Nikki is a key member of the advocacy team, and her responsibilities include monitoring and reporting on state tax legislation in the western states as well as providing written comments to and in-person testimony before the legislatures of those states in accordance with COST's Policy Positions.



Prior to joining COST, Nikki was a Manager in the National office PwC State and Local Tax Practice. Prior to joining PwC, Nikki was a member of the Tax Group at Stoel Rives. Nikki has experience analyzing and advising on sophisticated multistate tax issues, the consequences of and planning opportunities related to corporate M&A transactions, and income, excise and property tax incentives related to renewable energy projects.

Nikki serves on the Advisory Boards for the California Franchise Tax Board, the California Department of Tax and Fee Administration and is on the Executive Committee of the Oregon State Bar Tax Section Laws Committee.



## LUNCH SPEAKER

**Matt Rissell** is the co-founder and CEO of TSheets, an Eagle, Idaho-based technology firm that provides online, GPS-powered time tracking and scheduling for companies with hourly employees.

Matt started TSheets, his sixth successful startup venture, in 2006, after discovering a gap in the employee time tracking and reporting market. Today, TSheets has grown to over 275 employees, counts customers across industries in more than 100 countries, opened a satellite office in Australia and raised \$15 million in Series A growth equity funding. The company was included in the 2016 Deloitte Fast500 list, Entrepreneur's Top Company Culture Award, Innovative Company of the Year by the Idaho Technology Council, #1 Best Place to Work in Idaho and is currently featured in Google's Economic Impact Report for the State of Idaho.

## THANK YOU TO OUR LUNCH SPONSOR





## RECOGNITION OF ATI LEADERSHIP AND HISTORY

### ATI PAST CHAIRMEN & PRESIDENTS

#### CHAIRMEN OF THE BOARD

2016-2017	Edward Lodge	1987-1988	C.E. "Gene" Hill
2014-2015	Jim Smith	1985-1986	Ted Ellis
2012-2013	Gene Marchioro	1983-1984	Robert Klumpp
2010-2011	Mike Reynoldson	1981-1982	Rex Dorman
2008-2009	Brady Penatopoulos	1980	Thomas Bourke
2006-2007	John Currin	1978-1979	James Oakes
2004-2005	Tom Ryder	1975-1977	Fred Humphreys
2002-2003	Steve Keen	1973-1974	Robert Bolinder
2000-2001	Roger Kunz	1968-1972	David Little
1998-1999	Sue Burwell	1966-1967	John Dahl
1996-1997	Rick Navarro	1964-1965	Ralph Comstock
1996	Gerald Van Buren	1962-1963	Raymond Strawn
1994-1995	Dean Buffington	1959-1961	W.L. Hendrix
1993	William Glynn	1953-1958	Truman Joiner
1991-1992	Charlie Clark	1951-1952	A.C. Garber
1989-1990	Eugene Thomas	1946-1950	Presley Horne

#### PRESIDENTS

Max Yost  
Russell Westerberg  
Andrew Anderson  
Randall Nelson  
Benjamin Davenport  
Miguel Legarreta



Nathan Anderson is Director Public Affairs for Union Pacific Railroad. A function of the Corporate Relations Group, he acts as the public face of the company in Utah, Nevada, Idaho, and Montana. Mr. Anderson has direct responsibility for community outreach, constituent and legislative issues, philanthropic giving, and public relations and serves on multiple non-profit and professional boards. He joined Union Pacific Railroad in 2004 after spending time in both private equity and manufacturing.

Mr. Anderson continues in a strong tradition of an actively engaged public presence in the communities served by Union Pacific Railroad. Until March 2015 he was a part of the Marketing and Sales organization at Union Pacific, with multiple roles including managing business segments, major account management, and business development. His most recent position was in the Salt Lake City, UT commercial office.

Mr. Anderson and his wife, Cyndie, reside in Salt Lake City with their two sons and a beagle. He holds BS and MBA degrees from Brigham Young University.

## ATI RECEPTION

PRECEDING CONERENCE

3:30 PM - 5:00 PM (ARROXIMATELY)

sponsored by:





**Congressman Raúl Labrador** is serving his fourth term representing the 1st Congressional District, which stretches from Nevada to Canada on Idaho's western side.

He is a graduate of Brigham Young University and the University of Washington Law School. He worked as a law clerk for the U.S. District Court in Boise, before opening a law practice that included immigration and criminal defense. He served two terms in the Idaho House of Representatives before his election to Congress in 2010.

Labrador serves on the Natural Resources and Judiciary committees and chairs the Judiciary Subcommittee on Immigration and Border Security.

He is a leader on immigration and criminal justice reform. In 2015 he helped found the House Freedom Caucus, a group of reform-minded conservatives.

Raúl built a successful small business and was the owner and managing partner of a law firm with offices in Boise and Nampa. He learned what it meant to meet a payroll and understood the burdens that Washington puts on the backs of small businesses.

Raúl and his wife, Rebecca, are the proud parents of five children – Michael, Katerina, Joshua, Diego and Rafael — and their daughter-in-law Rachel. They live in Eagle, ID, where all five of their children have attended local public schools.

Raúl and Becca have been married for 25 years. Raúl and Rebecca are both active members of the Church of Jesus Christ of Latter-day Saints and involved in community life. Raúl, who is an Eagle Scout, has also previously volunteered with the Boy Scouts of America.



**Dr. Tommy Ahlquist** knows to accomplish anything worthwhile you have to be a doer and not a talker. He has lived by this principle in his work as a small businessman, emergency room doctor, father and leader in the community.

Tommy has spent his entire professional career in Idaho. He is best known for transforming the corner of 8th and Main from a 25-year hole in downtown Boise to the Zion's Bank Building, now the tallest building in Idaho. Tommy has a proven track record of attracting businesses to the state and has the skills Idaho needs to grow its economy and create jobs.

He has started several successful small businesses in Idaho including a pharmacy, primary care clinic and the national med-tech company Stat Pads. He knows the important role small business plays in Idaho's economy and personally understands how government can help these leaders succeed or slow progress with excessive and overreaching regulations.

Tommy grew up on his family's farm and came to Idaho to play basketball at Ricks College and pursue a career in medicine. During this time, Tommy took a break from studying to serve a mission in Brazil with the Church of Jesus Christ of Latter-day Saints. He earned his medical degree from the University of Utah and completed specialty training for emergency medicine at the University of Arizona. As an ER doctor in Idaho, he was inspired to help create FACES of Hope Victim's Center after seeing the desperate need for community services for victims of abuse and neglect. In 2015 and 2016 alone, the organization helped over 3,000 women and children.

As a community leader, Tommy has served on the Boise Chamber Board of Directors, the President's Board of Directors for Boise State University, the United Way Treasure Valley Board, the American Heart Association Board, Together Treasure Valley and is President of the FACES Foundation of Idaho. He also is on the YMCA's Comprehensive Campaign Cabinet and recently co-founded the Treasure Valley Leadership Alliance and Idaho 2020: Investing in Idaho's Future. Tommy is married to his high school sweetheart Shanna. Together, they have four children.



**Brad Little** is Idaho's 37th Lieutenant Governor.

A Native of Emmett in Gem County Little is a third-generation Idahoan. He has dedicated his life and career to continuing both families' ranching interests and its history of service to the people of Idaho.

A graduate of the University of Idaho Little has strived to be a good steward of the land as well as a responsible citizen. He has succeeded in both areas of encouraging sustainable agriculture, and by getting involved in public policy.

Little served in the Idaho Senate from 2001 to 2009.

Little rose quickly into leadership, being elected by his peers as Majority Caucus Chairman in 2003.

Little's personal philosophy has been consistent throughout his career to ensure the lightest possible hand of government in the lives of citizens and businesses alike.

A successful businessman himself as the head of Little Enterprises, Inc. (a diversified farming and cattle operation), Little is a former chairman of the Idaho Association of Commerce and Industry (IACI), the Idaho Wool Growers Association, and the former vice-chairman of the Idaho Community Foundation. He currently serves on the board of directors Performance Design Incorporated—a small Boise-based manufacturing company.

In his personal life, Little married Weiser native Teresa Soulen in May 1978. They have two sons and daughters-in-law, Adam and Angela, David and Kelsey, and have five grandchildren.



## 2017 ASSOCIATED TAXPAYERS OF IDAHO OFFICERS AND BOARD OF DIRECTORS

**Edward Lodge**  
Chairman of the Board  
CenturyLink

**Miguel Legarreta, ATI President**

<b>Christian Anderson</b> Zions Bank Boise	<b>Jason Coronado</b> Deloitte Tax, LLP Boise	<b>Thomas Knutson</b> Melaleuca, Inc. Idaho Falls	<b>John Revier</b> Idaho National Laboratory Idaho Falls
<b>Nathan Anderson</b> Union Pacific Railroad Salt Lake City	<b>Benjamin Davenport</b> Idaho Mining Association Boise	<b>Edward Lodge*</b> CenturyLink Boise	<b>Del Ririe</b> Winco Foods, Inc. Boise
<b>Pat Armstrong</b> Idaho Materials & Construction Nampa	<b>Lloyd Fillis*</b> Clearwater Paper Corporation Spokane	<b>Gene Marchioro*</b> Idaho Power Company Boise	<b>Jayson Ronk*</b> Micron Technology, Inc. Boise
<b>Brian Berrett</b> Idaho Central Credit Union Pocatello	<b>Jon Goode</b> Agrium Soda Springs	<b>H. James Magnuson</b> H.F. Magnuson Co. Coeur d'Alene	<b>Jim Smith*</b> Monsanto Soda Springs
<b>Mark Chiles</b> Intermountain Gas Co. Boise	<b>Shane Hamby</b> Potlatch Corporation Spokane	<b>Val Nielsen*</b> J.R. Simplot Company Boise	<b>Rick Smith</b> Hawley Troxell Boise
<b>Neil Colwell</b> Avista Corporation Boise	<b>Charley Jones</b> Stinker Stations Boise	<b>Christine Nims*</b> AgriBeef Company Boise	<b>Stephen Thomas*</b> Hawley Troxell Boise
<b>Brian Cook</b> Wells Fargo Bank Boise	<b>Kyle Kitterman</b> IHFA Boise	<b>Vaughn Rasmussen</b> PacifiCorp/Rocky Mtn Power Rexburg	<b>Arlen Wittrock</b> ON Semiconductor Pocatello

*\* Executive Committee*

### THANK YOU TO THE 2017 CONFERENCE PLANNING COMMITTEE

<b>Christine Nims - Chair</b>	Neil Colwell	Jason Kreizenbeck
Christian Anderson	Benjamin Davenport	Edward Lodge
Martin Bilbao	John Eaton	Jayson Ronk
Elli Brown	Russ Hendricks	Jennifer Visser