



**75TH ANNUAL ASSOCIATED
TAXPAYERS OF IDAHO
CONFERENCE**

DEC. 1, 2021

BOISE CENTRE WEST AND VIRTUAL



WELCOME

Welcome to our 75th annual conference.

We would like to thank the ATI 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.

Val Nielsen, J.R. Simplot Company, Chairman
Jayson Ronk, Blue Cross of Idaho, Vice-Chairman
Miguel Legarreta, President

THANK YOU TO OUR EVENT SPONSOR

SAVE THE DATE!
2022 ATI Conference
November 30th, 2022





ATI 2021 CONFERENCE AGENDA

- 7:30am** **Registration and Continental Breakfast Begins**
- 8:30am** **Welcome and Opening Remarks**
Growth and Trends: *Don Day, Founder and Publisher, BoiseDev*
Economic Outlook: *Robert Spendlove, Chief Economist, Zions Bank*
- 10:30am** **Break**
- 10:45am** **CEO Panel Discussion**
Odette Bolano, President and CEO, Saint Alphonsus
Lisa Grow, President and CEO, Idaho Power
Garrett Lofto, President and CEO, JR Simplot Company
- 12:00pm** **Lunch Begins**
- 12:30pm** **Governor Brad Little (invited)**
- 1:15pm** **Break**
- 1:30pm** **Federal Issues Panel**
Jared Walczak, VP of State Projects, The Tax Foundation
Nikki Dobay, Partner, Eversheds Sutherland
Mark Wynn, VP of Tax, Lamb Weston
- 2:45pm** **Property Tax Panel**
Seth Grigg, Executive Director, Idaho Association of Counties (IAC)
Alex LaBeau, President, Idaho Association of Commerce and Industry (IACI)
David Turnbull, Founder, Brighton Corporation
- 4:00pm** **Adjourn**

ASSOCIATED TAXPAYERS OF IDAHO RECEPTION

4:00 P.M. – 5:00 P.M.

Hosted beverages and hors d'oeuvres

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CONFERENCE AGENDA — 7:30 A.M. REGISTRATION AND CONTINENTAL BREAKFAST

Miguel Legarreta

PRESIDENT, ASSOCIATED TAXPAYERS OF IDAHO



Mr. Legarreta serves as President of the Associated Taxpayers of Idaho (ATI). Founded in 1946, the ATI is a nonpartisan, not-for-profit organization to work on behalf of Idaho's taxpayers. Today, the ATI remains the only statewide association encouraging effective and responsible government through research and public education.

Prior to his role at the Associated Taxpayers of Idaho, he was the Director of Public Policy for the Boise Regional REALTORS® and Government Affairs Director for the Building Contractors Association of S.W. Idaho. In those

roles, he advocated on numerous issues promoting housing and home ownership.

Mr. Legarreta began his career in public policy working for Idaho Governor Dirk Kempthorne as Executive Assistant and Scheduler where he coordinated staff, issues, and activities throughout Idaho.

Mr. Legarreta holds a Bachelor of Arts degree in business administration/finance from The College of Idaho.

THANK YOU TO OUR BREAKFAST SPONSOR



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GROWTH AND TRENDS — 8:30 A.M.



DON DAY

FOUNDER AND EDITOR OF BOISEDEV

Don Day is the founder and editor of BoiseDev, a local news site dedicated to growth, business and general local news. He spent 17 years at KTVB-TV in a variety of roles, including in news and in sales leadership. He is a Stanford University John S. Knight Fellow, and lives in Boise with his wife Kara and dogs Dora and Lola.

ECONOMIC OUTLOOK — 9:30 A.M.

ROBERT SPENDLOVE

SENIOR ECONOMIST AT ZIONS BANK

Robert 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 tracks key economic indicators for Idaho and travels the state extensively, speaking to groups in locations such as Rexburg, Meridian, and Coeur d'Alene.

Robert is 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. Because of his expertise, Robert's economic perspective is often sought in the Idaho press and he also contributes regular articles for Idaho publications. 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. He enjoys visiting the Idaho mountains with his family as often as possible.





MODERATOR

CEO PANEL

JAYSON RONK

VICE PRESIDENT OF PUBLIC AFFAIRS AT BLUE CROSS OF IDAHO



Jayson Ronk serves as Vice President of Public Affairs at Blue Cross of Idaho. In his role, he oversees state public policy and regulatory efforts, serve as a liaison to state health entities and represent Blue Cross of Idaho on a variety of Idaho business and public interest organizations. He holds a Bachelor of Arts in political science from Idaho State University and a Master of Public Administration from Boise State University. He is active in a variety of statewide nonprofits and organizations including the Idaho March of Dimes, the Idaho Technology Association, the Associated Taxpayers of Idaho, St. Luke's Treasure Valley Health Foundation and Buy Idaho Inc.

Prior to joining Blue Cross of Idaho, Ronk was the vice president of public affairs for Regence Blue Shield of Idaho. Previously, he was state government affairs director for Micron Technology, vice president of the Idaho Association of Commerce and Industry and campaign manager for Butch Otter for Governor.

CEO PANEL — 10:45 A.M.

ODETTE C. BOLANO

PRESIDENT AND CEO, SAINT ALPHONSUS HEALTH SYSTEM



Odette Bolano, President and CEO, Saint Alphonsus Health System, provides executive leadership, strategic and operational oversight for a 610 bed, four-hospital system across the two states of Idaho and Oregon. Odette began her career as a nurse, received her Bachelor of Science in Nursing from Texas Christian University. She earned her Master's in Administration of Healthcare Services from the University of Houston – Clear Lake.

An active civic and community leader, Odette serves as a board member of the Idaho Hospital Association, Boise Metro Chamber of Commerce, Boise Valley Economic Partnership (BVEP), Idaho Business for Education (IBE), Boise State

University Foundation Board, and Boise State University College of Health Sciences Board of Ambassadors. Odette is an active member of the Carol Emmott Fellowship Board, a national organization committed to mentoring exceptional healthcare women leaders to achieve their highest potential and influence as leaders in healthcare. Odette was recently appointed to the Idaho Power and IDACORP Board of Directors.

Odette was recognized by Modern Healthcare in 2020 as one of the nation's most influential 50 Clinical Executives in Healthcare and in 2021 for Top 25 Women Leaders. In Idaho, Odette was honored by the Idaho Business Review (IBR) as CEO of Influence and #1 in IBR's Power 25 list that names the region's most influential men and women in healthcare. She was also recognized as one of IBR's Women of the Year in 2019 and presented IBR's Icon award in 2021. She was honored as TWIN (Tribute to Women & Industry) award recipient in 2019 for the Women's and Children's Alliance in Idaho.



CEO PANEL — 10:45 A.M.

LISA A. GROW

PRESIDENT AND CHIEF EXECUTIVE OFFICER, IDACORP, INC. AND IDAHO POWER

President and Chief Executive Officer of IDACORP, Inc. and Idaho Power since June 1, 2020; President of Idaho Power since October 2019; Former Senior Vice President and Chief Operating Officer for Idaho Power since March 2017. Grow has also served as Senior Vice President of Operations and, prior to that, Senior Vice President of Power Supply. Grow was appointed to the IDACORP and Idaho Power Company Boards of Directors in February 2020.



Grow began her career at Idaho Power in 1987 and held many engineering positions before moving into management. This broad background allowed her to gain valuable experience in many areas of the company. In 2005, Grow was named Vice President of Delivery Engineering and Operations.

Grow graduated from the University of Idaho in 1987 with a Bachelor of Science degree in electrical engineering and received a Master of Business Administration degree from Boise State University in 2008.

Grow is a leader in her field and involved in a number of industry groups, currently or previously serving on various committees and boards associated with the Western Electricity Coordinating Council, Northwest Power Pool, National Hydropower Association, Pacific Northwest Utilities Conference Committee and the Department of Energy Electricity Advisory Committee.

Grow was on the advisory committee of, and presented at, the University of Idaho's Energy Executive Course (formerly UEC), an internationally-recognized training program for industry executives worldwide. She also serves on the university's Foundation Board and is a past member of the advisory boards for the University of Idaho College of Engineering and the Boise State College of Engineering.

She served on the board of the Idaho division of the American Heart Association and currently serves on the St. Luke's Health System Board of Directors. She is also a Hope Society Member of the Women's and Children's Alliance. In 2021, she was appointed to the Federal Reserve Bank of San Francisco's Salt Lake City Branch Board of Directors for a three-year term.

CEO PANEL — 10:45 A.M.

GARRETT LOFTO

PRESIDENT AND CHIEF EXECUTIVE OFFICER J.R. SIMPLOT COMPANY

Garrett Lofto is the President and CEO of the J.R. Simplot Company, a global food and agriculture company based in Boise, Idaho doing business in over 60 countries with more than 13,000 employees worldwide.

Lofto began working for the Company in 1992 and has spent his entire career at Simplot. As President and CEO, he oversees the company's integrated portfolio that includes food processing and food brands, farming, ranching and cattle production, phosphate mining and fertilizer manufacturing, agricultural retail, as well as innovations related to science. Simplot's major operations are located in the U.S., Canada, Mexico, Argentina, Australia, China and soon to be, India.



Lofto attended the University of Manitoba, graduating with a Bachelor of Science Degree in Agriculture and completed his MBA in 2005. He was raised in an agricultural setting near Fannystelle, Manitoba, Canada, and grew up actively involved in food production, sports, and community. Lofto is proud to remain a part of the agriculture and food industry, walking alongside a team whose purpose and mission is to “Contribute to Feeding our World by Bringing Earth’s Resources to Life.”

Garrett is past Chairman of the Board of Directors of The Fertilizer Institute and the Nutrients for Life Foundation. He has sat on the Board and Executive Committee of the International Plant Nutrition Institute and the Board of Directors of Ronald McDonald House Charities of Idaho. He is currently on the board of the Boise Metro Chamber of Commerce and the J. R. Simplot Company. Garrett, and his wife Carol, reside in Eagle, Idaho and have three sons who make life an adventure every day.



LUNCHEON — 12:00 P.M.

Brad Little

Governor, State of Idaho

The people of Idaho elected Brad Little as the state's 33rd Governor in November 2018. He became Governor on Jan. 7, 2019.

Brad is an Emmett native who was raised on his family's sheep and cattle ranching operation. He graduated from the University of Idaho in 1977 with a Bachelor of Science in Agribusiness and has worked in the ranching industry for his entire professional life. In 1978, Brad had good fortune and married Teresa Soulen of Weiser.

Teresa and Brad are the proud parents of two sons who have wonderful wives — Adam and Angela, and David and Kelsey. They have five beautiful grandchildren.



Brad has a heart for public service. He first served in public office in 2001 when he was selected to fill a Senate vacancy. He was then elected to four consecutive terms to the Idaho Senate. During his service as a Senator, Brad was elected by his Republican peers during his first full term to serve in Party leadership as Majority Caucus Chair. He then served as Idaho's 37th Lt. Governor starting on Jan. 6, 2009.

Brad is committed to making decisions through one lens: the lens of ensuring Idaho's children and grandchildren have the best opportunities to stay in Idaho and for the ones who have left to return.

Brad has advocated his whole life for limited government. He works to ensure the lightest possible hand of government in the lives of Idaho's citizens, and he seeks to build the public's confidence in State government.

THANK YOU TO OUR LUNCH SPONSOR





FEDERAL ISSUES PANEL — 1:30 P.M.

PANEL MODERATED BY MIGUEL LEGARRETA,
PRESIDENT ATI

NIKKI DOBAY

PARTNER, EVERSHEDES SUTHERLAND



Nikki Dobay is a nationally known state tax lawyer with significant experience and understanding of state tax policy. Nikki regularly consults clients on sophisticated multi-state tax issues as well as the consequences and planning opportunities related to corporate M&A transactions. She represents clients in all stages of state and local tax controversy – from audits to appellate litigation – involving income and franchise taxes, sales and use taxes, property taxes, and constitutional issues.

Prior to joining Eversheds Sutherland, Nikki spent five years as Senior Tax Counsel of the Council On State Taxation (COST). During her time with COST, Nikki worked with their membership of nearly 550 multi-state corporations, where she advocated for COST's mission: to preserve and promote equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Nikki has worked on legislative, administrative and judicial advocacy efforts covering an array of state and local tax policy issues. Focusing on the Western states, she has testified before countless state legislatures and taxing agencies and has worked closely with policy makers on the significant state tax issues in those states, including the recently enacted Oregon Corporate Activity Tax. She regularly engages with statewide business and taxpayer associations, departments of revenue, as well as national tax administrator organizations, including the Multi-state Tax Commission (MTC), the Federation of Tax Administrators (FTA), and the National Conference of State Legislatures (NCSL), on key SALT issues impacting multi-jurisdictional taxpayers



FEDERAL ISSUES PANEL — 1:30 P.M.

JARED WALCZAK

VICE PRESIDENT OF STATE PROJECTS WITH THE CENTER FOR STATE TAX POLICY AT THE TAX FOUNDATION

Jared Walczak is Vice President of State Projects with the Center for State Tax Policy at the Tax Foundation. He is the lead researcher on the annual State Business Tax Climate Index and Location Matters, and previously authored or coauthored tax reform books on Iowa, Kansas, Louisiana, Nevada, Pennsylvania, South Carolina, and Wisconsin. Jared's work has been cited by The New York Times, The Wall Street Journal, The Washington Post, Los Angeles Times, Politico, AP, and many other prominent national and state outlets. He previously served as legislative director to a member of the Senate of Virginia and as policy director for a statewide campaign, and consulted on research and policy development for a number of candidates and elected officials.



MARK WYNN

VICE PRESIDENT TAX AT LAMB WESTON

Mark Wynn is Vice President Tax at Lamb Weston, headquarters Eagle. With over 23 years total tax experience Mark has held Idaho tax leadership positions at two other publicly-traded companies in Idaho and Ohio and eight years at Deloitte in Columbus Ohio.

Mark holds a B.S. Accounting and Master of Accounting (Tax), Brigham Young University and is a CPA licensed in Idaho. He also holds positions on the West Ada Education Foundation and is Chair of the Accounting Advisory Committee for High Schools.

Mark is married with four children.





MODERATOR

PROPERTY TAX PANEL

RICK SMITH

PARTNER AT HAWLEY TROXELL ENNIS & HAWLEY

Richard Smith practices primarily in the areas of business, commercial and tax litigation, estate planning, and general business representation.

He has been involved as trial counsel for various corporate and utility clients in tax cases litigated in federal and state courts or tax appeal boards in various tax-related cases before the IRS and in Idaho, California, Colorado, Arizona, Oregon, Nevada, New Mexico, Washington, Utah, Wyoming, Montana, Minnesota, Missouri, Iowa, and Illinois. He

represents companies such as railroads, utilities, telecommunications companies, and companies in the lumber products and semiconductor industries. Some of these matters involved short multiple-day hearings, whereas others lasted weeks, the longest consuming 47 trial days. He has also handled cases involving a wide variety of business and commercial litigation at the federal, state, administrative, and ADR level, including insurance company regulation, securities law, antitrust, contract and real estate litigation, and general business and corporate disputes.

In addition, as chair of the tax practice group, Mr. Smith is engaged in a broad tax and estate planning practice, assisting clients in structuring transactions and business relationships, in dealing with tax issues that arise in the course of business, and in preparation of wills, trusts, and other estate planning documents.





PROPERTY TAX PANEL — 2:45 P.M.

SETH GRIGG

EXECUTIVE DIRECTOR OF THE IDAHO ASSOCIATION OF COUNTIES



Seth Grigg is the Executive Director of the Idaho Association of Counties. As Executive Director, he is responsible for implementing IAC's strategic plan and overseeing IAC's day-to-day operations. Seth is IAC's chief lobbyist, representing county officials before the Idaho Legislature, the Governor's Office, and executive branch agencies. Seth holds a Bachelor of Arts degree from Brigham Young University and a Masters Degree in Public Administration from Boise State University. Seth and his wife Daniela live in Boise where they spend most of their free time chasing around their two active sons

ALEX LABEAU

PRESIDENT OF IDAHO ASSOCIATION OF COMMERCE & INDUSTRY

Alex became IACI's President on September 25, 2006, only the fifth person to hold the position in the organization's 47-year history. Alex had participated extensively on IACI's Public Affairs and Tax Policy Committees since 1993 as Government Affairs Director on behalf of the Idaho Association of Realtors, and in January 2004 was named CEO of that organization.

He holds a BA in Communications (Journalism and Mass Media) and a Master of Public Administration, both from Boise State University. In 2001, he was inducted into Pi Alpha Alpha, the National Honor Society for Public Affairs and Administration.

Alex is a proud dad to his teenage son, A.J.





PROPERTY TAX PANEL — 2:45 P.M.

DAVID TURNBULL

PRINCIPAL + CEO OF BRIGHTON CORPORATION



David Turnbull, founder and principal owner of Brighton Corporation, has been developing and opening commercial properties in Idaho for decades. After graduating with a degree in finance from Brigham Young University, he set out to make his mark in the world of business and real estate. Over the course of Brighton Corporation's history – and with David's creative vision – has helped create a beautiful and more developed Idaho becoming one of the most impactful development companies in the Treasure Valley.

Committed to Treasure Valley's planned growth, David actively participates in key business and government boards and committees. He has guided Brighton into a leadership position in the community, giving back through donations and improvements for important community projects such as Special Olympics, Boise Rescue Mission, Children's Home Society, the West Boise and South Meridian YMCA, Boise City Aquatic Center, and several public schools and parks.

Brighton Corporation, under the leadership of David, is Idaho's premier real estate developer creating great places of lasting value. Today the firm has matured into a team of more than eighty professionals with expertise in every area of real estate development and construction including residential neighborhoods, multifamily communities, office, retail, active adult and senior living, storage and industrial properties. David's attention to detail and creative vision has developed a portfolio for Brighton that is recognized among the finest in the region. For over 50 years, David and his team at Brighton design and manage real estate projects to become attractive, integral parts of the communities they serve – and to remain so for decades.

Multifamily developments by Brighton include Arboretum at Barber Station, which features luxury apartment homes and amenities, nestled at the bottom of the Boise Foothills. Other completed Brighton Corporation commercial properties include Boise Research Center, CW Moore Plaza, Victory Business Center, Ten Mile Crossing, Ustick Marketplace, Karcher Crossing and downtown Boise's Idaho Independent Bank Building. Currently, Turnbull is actively involved in the master planning of South Meridian's newest community, Pinnacle. The first developments will be built over eight phases that will total more than 350 single-family homes and about 125 acres of commercial space. For a full portfolio of real estate developments by Brighton Corporation, visit BrightonCorp.com.

David graduated from the Marriott School of Business at Brigham Young University in 1983. He and his wife, Kristin, have 4 children and reside in Eagle, Idaho.



2021 ASSOCIATED TAXPAYERS OF IDAHO OFFICERS AND BOARD OF DIRECTORS

Christian Anderson
Zions Bank
Boise

Pat Armstrong
Idaho Materials &
Construction
Nampa

Brian Berrett
Idaho Central
Credit Union
Pocatello

Mark Chiles*
Intermountain
Gas, Co.
Boise

Brian Cook
Wells Fargo Bank
Boise

Jason Coronado
Deloitte Tax, LLP
Boise

Benjamin Davenport
Idaho Mining
Association
Boise

Ben Goode
Itatos Conda
Soda Springs

Shane Hamby
PotlatchDeltic
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Aaron Hunt
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Charley Jones
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H. James Magnuson
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Teresa Molitor
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J.R. Simplot
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Christine Nims*
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Company
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Steven Liechty
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Rocky Mtn Power
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Mat Enpelding
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Technology, Inc.
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** Executive Committee*

THANK YOU TO THE 2021 CONFERENCE PLANNING COMMITTEE
Val Nielsen, Chair

Christian Anderson
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Jayson Ronk
Teresa Molitor
Jennifer Visser

Max Pond
Chris Nims





RECOGNITION OF ATI LEADERSHIP AND HISTORY

ATI PAST CHAIRMEN & PRESIDENTS

CHAIRMEN OF THE BOARD

2018-2019	Christine Nims	1987-1988	C.E. "Gene" Hill
2016-2018	Edward Lodge	1985-1986	Ted Ellis
2014-2015	Jim Smith	1983-1984	Robert Klumpp
2012-2013	Gene Marchioro	1981-1982	Rex Dorman
2010-2011	Mike Reynoldson	1980	Thomas Bourke
2008-2009	Brady Penatopoulos	1978-1979	James Oakes
2006-2007	John Currin	1975-1977	Fred Humphreys
2004-2005	Tom Ryder	1973-1974	Robert Bolinder
2002-2003	Steve Keen	1968-1972	David Little
2000-2001	Roger Kunz	1966-1967	John Dahl
1998-1999	Sue Burwell	1964-1965	Ralph Comstock
1996-1997	Rick Navarro	1962-1963	Raymond Strawn
1996	Gerald Van Buren	1959-1961	W.L. Hendrix
1994-1995	Dean Buffington	1953-1958	Truman Joiner
1993	William Glynn	1951-1952	A.C. Garber
1991-1992	Charlie Clark	1946-1950	Presley Horne
1989-1990	Eugene Thomas		

PAST PRESIDENTS

Max Yost
Russell Westerberg
Andrew Anderson
Randall Nelson
Benjamin Davenport

