

**COMMISSION BUSINESS MEETING**

**Agenda**

*Amended January 23, 2026*

January 28, 2026

9:30 a.m.

|                          |                                                                                                                                                                                 |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Join Online:</b>      | <a href="https://idahogov.webex.com/idahogov/j.php?MTID=mb05a0acfcbb386f5ba0b60ba015948dc">https://idahogov.webex.com/idahogov/j.php?MTID=mb05a0acfcbb386f5ba0b60ba015948dc</a> |
| <b>Meeting Password:</b> | mJpkcKEc232                                                                                                                                                                     |
| <b>Join by phone:</b>    | 1-415-655-0001                                                                                                                                                                  |
| <b>Meeting Number:</b>   | 2864 436 2349                                                                                                                                                                   |

This meeting is open to the public and will begin at 9:30 a.m. in the Turquoise Conference Room at 11321 Chinden Blvd, Building 2, Boise, ID. Limited seating is available first come, first served. The public is welcome to listen using the information provided above.

**9:30 a.m. – Public Session**

1. Convene Meeting
2. Business Requiring Vote of the Commission
  - a. **Action Item: Resolution 26-01: Delegation of authority** to act as agency head to issue final orders on applications for the Parental Choice Tax Credit and advances in accordance with Idaho Code section 63-102(2):  
*“A majority of the state tax commission shall constitute a quorum for the transaction of business. The state tax commission may delegate to any member of the commission or to its employees the power to make investigations and hold hearings at any place it may deem proper and such other matters as will facilitate the operations of the commission.”*
3. Adjourn