



# OKLAHOMA Tax Commission

## OFFICE OF COMMISSIONERS

Zack Taylor, Chairman

Shelly Paulk, Vice-Chairman

Daniel J. LaFortune, Secretary-Member

## OKLAHOMA TAX COMMISSION REGULAR MEETING AGENDA

September 22, 2026 — 1:30 P.M.

123 Robert S. Kerr Avenue, 28<sup>th</sup> Floor  
Oklahoma City, Oklahoma 73102

1. Convene - Notice of Meeting Posted December 9, 2025; Agenda of Meeting Posted 1:30 P.M., September 21, 2026.
2. Approval of minutes of the regular commission meeting dated September 15, 2026.
3. Discussion and possible approval of notification to Cabinet Secretary of proposed agency expenses dated September 22, 2026.
4. Discussion and possible action to affirm the finding there exists the need for emergency rules to implement the provisions of SB 44 (effective November 1, 2026) and adopt emergency rule language for Chapter 65.
5. Discussion and possible action to affirm the finding there exists the need for emergency rules to implement the provisions of SB 1122 (effective January 1, 2027) and adopt emergency rule language for Chapter 10.
6. Proposed Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims or litigation and the employment, hiring, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee. Votes regarding confidential taxpayer matters that are required by state and federal law to be kept confidential may be taken during Executive Session pursuant to 25 O.S. § 307(E)(3). Executive Session authorized by 25 O.S. § 307(B)(1), § 307(B)(4), § 307(B)(7) and § 307(C)(15).

a. **Waiver of Penalty and Interest; Settlement Requests; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

|             |             |            |             |             |             |
|-------------|-------------|------------|-------------|-------------|-------------|
| P-18-133-R° | 26-3664714° | 26-3769268 | 26-3787514  | 26-3764597* | 26-3787060* |
| E-26-001°   | 26-3708143° | 26-3771781 | 26-3754172  | 26-3770474* |             |
| E-26-002°   | 26-3763534° | 26-3778117 | 26-3756449* | 26-3779303* |             |
| E-26-064    | 26-3646918° | 26-3768786 | 26-3772168* | 26-3784165* |             |

b. **Partial Releases and Subordination Requests:**  
PR-26-060

c. **Administrative Law Judges' Recommendations:**  
P-25-359-H

\*FTI  
°Appearing

d. Discussion regarding employment duties and ongoing performance evaluations of Commission direct reports (Executive Director, Administrative Law Judges, Counsel to Commissioners, Executive Secretaries, and Internal Audit Director).

7. Reconvene in Open Session – Recommendations and votes on non-confidential matters considered in Executive Session.
8. New business.
9. Adjournment.

