



OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

STEVE BURRAGE, Chairman
CLARK JOLLEY, Vice Chairman
THOMAS E. KEMP, JR., Secretary-Member

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001

AGENDA
OKLAHOMA TAX COMMISSION REGULAR MEETING
January 4, 2018
1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., January 3, 2018.
2. Approval of minutes of the commission meeting dated December 19, 2017.
3. Executive Directors Report.
4. Proposed Executive Session to consider confidential taxpayer matters and proceedings. Executive Session authorized by 25 O.S. § 307 (B)(7).
 - a. **Waiver of Penalty and Interest; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

P-15-066-K	17-983334	17-901926	17-920718	17-967070
P-16-218-H	17-784944	17-905756	17-920981	17-969270
P-17-178-K	17-879788	17-913352	17-943622	17-984408
17-828734	17-882815	913550	17-949502	
17-897123	17-897427	17-920210	17-951358	
 - b. **Administrative Law Judges Recommendations:**

P-09-195-H	SJ-16-016-K
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 - c. Discussion regarding Case No. CR-15-001-K.
5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.
6. Discussion and possible approval of notification to Secretary Preston Doerflinger of proposed agency expenses.
7. Discussion and possible action on request for waiver of assessed penalty against MLA Ruby Davis for filing late semi-monthly report.
8. Consideration of approval of the Economic Impact Study submitted on behalf of the City of Tulsa in support of its application for Quality Event reimbursement for expenses related to the 2017 USA BMX Grand Nationals held November 23, 2017 through November 26, 2017.

9. Consideration of approval of the Economic Impact Study submitted on behalf of the City of Grove in support of its application for Quality Event reimbursement for expenses related to the 2018 Grand Lake Big Bass Bash to be held June 9, 2018 through June 10, 2018.
10. Discussion and review of agency Strategic Plan.
11. Report from Tax Policy and Research Division.
12. Other division reports.
13. New business.
14. Adjournment.

*Oklahoma Tax Commission Regular Meeting
Minutes
January 4, 2018*

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, in the Oklahoma City office. Notice of said meeting and the agenda therefor were posted in prominent public view at the Commission's principal office in Oklahoma City from and after 1:30 p.m., on January 3, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present were Lee Pugh, General Counsel and Ernest Short, Counsel to the Commissioners.

2. Vice-Chairman Jolley moved to approve the minutes of the regular Commission meeting of December 19, 2017. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
4. Chairman Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest and all penalty in the amount of \$77,514.91, upon payment of one-half interest, as recommended by the Division, in Case No. P-17-178-K. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth interest, upon payment of remaining interest, penalty, warrant penalty and warrant fees, in Case No. 17-828734. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Chairman Burrage moved that the Commission deny a reconsideration waiver, as recommended by the Division, in Case No. 17-897123. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 4) Chairman Burrage moved that the Commission deny a reconsideration waiver, as recommended by the Division, in Case No. 17-983334. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case No. P-16-218-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission grant a waiver of all penalty and one-half interest, which had accrued at the time the assessment was issued on March 24, 2015, as recommended by the Division, in Case No. P-15-066-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$19,594.80, upon payment of interest, as recommended by the Division, in Case No. 17-784944. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1939.25, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-879788. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining delinquent interest in the amount of \$1495.52, upon payment of one-half delinquent interest, under estimation interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-882815. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1215.28, upon payment of one-half interest, as recommended by the Division, in Case No. 17-897427. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 11) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$58,949.33, per Voluntary Disclosure, as recommended by the Division, in Case No. 17-901926. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1662.48, upon payment of three-fourths delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and collection fees, as recommended by the Division, in Case No. 17-905756. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth interest, upon payment of remaining interest, penalty, warrant penalty and filing fees, in Case No. 17-913352. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a settlement request, as recommended by the Division, in Case No. 913-550. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$2575.73, as recommended by the Division, in Case No. 17-920210. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$1217.60, upon payment of interest, as recommended by the Division, in Case No. 17-920718. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1747.98, upon payment of \$600.00 in interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-920981. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$2225.50, per Voluntary Disclosure, as recommended by the Division, in Case No. 17-943622. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1981.02, upon payment of one-fourth interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-949502. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$7536.75, upon payment of one-half interest, as recommended by the Division, in Case No. 17-951358. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest, delinquent penalty and tax warrant penalty in the amount of \$2017.96, upon payment of tax warrant filing fees, as recommended by the Division, in Case No. 17-967070. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$1902.01, as recommended by the Division, in Case No. 17-969270. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$11,354.89, per Voluntary Disclosure, as recommended by the Division, in Case No. 17-984408. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, as amended by the Commission, in Case No. SJ-16-016-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

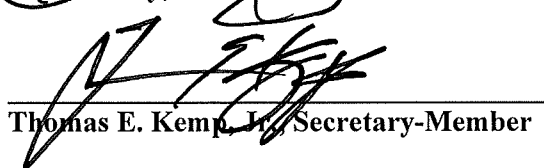
- 25) Case No. P-09-195-H was continued at the request of the Commission.
- 26) The discussion regarding Case No. CR-15-001-K was stricken at the request of the Commission.
6. Secretary-Member Kemp moved that the Commission approve the notification to Secretary Preston Doerflinger of proposed agency expenses. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 7. Chairman Burrage moved that the Commission approve the request for waiver of assessed penalty against MLA Ruby Davis for filing late semi-monthly report. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 8. Vice-Chairman Jolley moved the Commission approve the Economic Impact Study submitted on behalf of the City of Tulsa in support of its application for Quality Event reimbursement for expenses related to the 2017 USA BMX Grand Nationals held November 23, 2017 through November 26, 2017. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 9. Vice-Chairman Jolley moved that the Commission approve the Economic Impact Study submitted on behalf of the City of Grove in support of its application for Quality Event reimbursement for expenses related to the 2018 Grand Lake Big Bass Bash to be held June 9, 2018 through June 10, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 10. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
 11. There was no report from the Tax Policy and Research Division.
 12. There were no other division reports.
 13. There was no new business.
 14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member