



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 16, 2018
1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., January 12, 2018.
2. Approval of minutes of the commission meeting dated January 11, 2018.
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:**

747663	976125	917893	933512	945375
764812	984323	919618	937469	984336
750783	857772	924235	943526	1005202
887618	869749	931419	899427	1008090
 - b. **Partial Releases:**
PR-17-086
 - c. **Administrative Law Judges Recommendations:**
P-09-195-H
5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.
6. Discussion and possible action on request for waiver of assessed penalty against MLA Brenda Riggs for filing late semi-monthly report.
7. Discussion and review of agency Strategic Plan.
8. Report from Tax Policy and Research Division.
9. Other division reports.
10. New business.
11. Adjournment.

*Oklahoma Tax Commission Regular Meeting
Minutes
January 16, 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 12a, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular Commission meeting of January 11, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, 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.

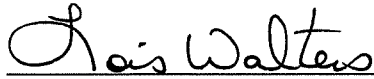
5. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1549.60, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 984323. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$532.03, upon payment of three fourths delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collation fees, as recommended by the Division, in Case No. 976125. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Secretary-Member Kemp moved that the Commission grant a waiver reconsideration of remaining penalty and interest, upon payment of warrant fees and warrant penalty, in Case No. 887618. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Burrage moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-17-086. 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 deny a reconsideration request, as recommended by the Division, in Case No. 750783. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a settlement request, in Case No. 747663. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 764812. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$639.12, upon payment of three fourths interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 857772. Chairman Burrage 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 remaining delinquent interest in the amount of \$546.20, upon payment of three fourths delinquent interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 869749. 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 remaining interest in the amount of \$1629.87, upon payment of one-half interest, as recommended by the Division, in Case No. 917893. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$5051.20, upon payment of one-half interest and applicable collection fees, as recommended by the Division, in Case No. 919618. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$635.67, 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. 924235. Chairman Burrage 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 remaining interest in the amount of \$982.59, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 931419. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Case No. 933512 was stricken at the request of the Division.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$3463.01, as recommended by the Division, in Case No. 937469. 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 remaining interest in the amount of \$1279.10, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case Nos. 943526 and 899427. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and interest in the amount of \$2270.52, as recommended by the Division, in Case No. 945375. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$982.59, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 931419. Chairman Burrage 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 remaining delinquent interest in the amount of \$767.83, 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. 984336. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$34,084.04, upon payment of one-half interest, as recommended by the Division, in Case No. 1005202. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Secretary-Member moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 1008090. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Case No. P-09-195-H was continued at the request of the Commission.
6. Vice-Chairman Jolley moved that the Commission approve the request for waiver of assessed penalty against MLA Brenda Riggs for filing late semi-monthly report. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted
7. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
8. There was no report from the Tax Policy and Research Division.
9. There were no other division reports.
10. There was no new business.
11. The meeting was adjourned.


APPROVED:



Assistant Secretary



Steve Burrage, Chairman



Clark Jolley, Vice-Chairman

Thomas E. Kemp, Jr., Secretary-Member