



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 18, 2018

1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., January 17, 2018.
2. Approval of minutes of the commission meeting dated January 16, 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:

867989	924324	939465	981343	1018020
1005148	928742	960804	984337	1023007
888976	929028	967082	997086	
907798	936573	972364	1008089	

b. **Partial Releases:**

PR-17-083 PR-18-004

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 review of agency Strategic Plan.
7. Report from Tax Policy and Research Division.
8. Other division reports.
9. New business.
10. Adjournment.

*Oklahoma Tax Commission Regular Meeting
Minutes
January 18, 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 17, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular Commission meeting of January 16, 2018. Vice-Chairman Jolley 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. 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 delinquent penalty and remaining interest in the amount of \$9,740.24, upon payment of one-half interest, as recommended by the Division, in Case No. 867989. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent interest, upon payment of delinquent penalty, tax warrant penalty, and filing fees, in Case No. 1005148. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-17-083. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.


- 4) Vice-Chairman Jolley moved that the Commission deny the request for a partial release, as recommended by the Division, in Case No. PR-18-004. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant a waiver of the remaining balance of delinquent penalty and interest in the amount of \$617.34, as recommended by the Division, in Case No. 888976. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$415.64, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 907798. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$3,139.60, as recommended by the Division, in Case No. 924324. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$4,098.70, as recommended by the Division, in Case No. 928742. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Chairman Burrage moved that the Commission grant a waiver of remaining balances due for interest and delinquent penalty in the amount of \$1,705.90, as recommended by the Division, in Case No. 929028. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$8,261.99, as recommended by the Division, in Case No 936573. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 11) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$4,040.66, upon payment of one-half interest, as recommended by the Division, in Case No. 939465. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,450.53, upon payment of tax and three-fourths interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 960804. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$3,158.45, upon payment of one-half interest, plus tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 967082. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$938.99, upon payment of one-half interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 972364. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$937.36, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 981343. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$2,000.00, upon payment of interest, as recommended by the Division, in Case No. 984337. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2,946.41, upon payment of one-half interest, plus applicable collection fees, as recommended by the Division, in Case No. 997086. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$900.84, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 1008089. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of the remaining balances for delinquent interest, under-estimation interest and delinquent penalty in the amount of \$1,576.66, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 1018020. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 20) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$997.61, upon payment of one-half interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 1023007. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 21) Case No. P-09-195-H was continued at the request of the Commission.
6. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
 7. There was no report from the Tax Policy and Research Division.
 8. There were no other division reports.
 9. There was no new business.
 10. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman