



# 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 30, 2018* *1:30 P.M.*

1. Convene—Notice of Meeting Posted 1:30 P.M., January 29, 2018.
2. Approval of minutes of the commission meeting dated January 25, 2018.
3. Executive Directors Report; Personnel Transactions:
  - a. Authorization for the following vacancies:
    - 2864 Administrative Technician, Level II – Central Processing Division
    - 2865 Administrative Technician, Level II – Central Processing Division
    - 2866 Administrative Technician, Level II – Central Processing Division
    - 2867 Revenue Compliance Officer, Level I – Compliance Division
    - 2868 Auditor, Level I – Compliance Division
    - 2869 CPA – Compliance Division
    - 2870 Revenue Administrator II – Compliance Division
    - 2871 Revenue Unit Manager I – Compliance Division
    - 2872 Auditor, Level II – Compliance Division
    - 2873 CPA – Compliance Division
    - 2874 Legal Intern – Legal Division
    - 2875 Motor Vehicle Research Specialist, Level II – Motor Vehicle Division
    - 2876 Motor Vehicle Research Specialist, Level II – Motor Vehicle Division
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:**

E-14-004	17-901861	17-946489	17-980637	18-1033013
17-912803	17-905735	17-951666	17-981384	
17-997098	17-913655	17-953299	17-984272	
17-933512	17-942423	17-966241	17-999191	
17-983334	18-943729	17-972362	17-1018051	
  - b. **Partial Releases:**
    - PR-18-005
    - PR-18-006
  - 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 approval of notification to Secretary Preston Doerflinger of proposed agency expenses.
7. Discussion and possible approval of Equalization/Excise Board appointment for Russell D. Turner, replacing Jack B. Fletcher, Adair County, Oklahoma.
8. Consideration of approval of the Economic Impact Study submitted on behalf of the City of Guthrie in support of its application for Quality Event reimbursement for expenses related to the 2018 Versatility Ranch Horse AQHA World Championship & Ranching Heritage Challenge Finals to be held June 11, 2018 through June 18, 2018.
9. Discussion and review of agency Strategic Plan.
10. Report from Tax Policy and Research Division.
11. Other division reports.
12. New business.
13. Adjournment.

*Oklahoma Tax Commission Regular Meeting  
Minutes  
January 30, 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 29, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular Commission meeting of January 25, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Chairman Burrage moved that the Commission approve personnel transactions 2864 through 2876. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Chairman Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Kemp seconded the motion. 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) Chairman Burrage moved that the Commission grant a waiver of all penalty, remaining interest and under estimation interest, upon payment of one-half interest, in Case No. 17-912803. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of all penalty and remaining interest, upon payment of one-half interest, in Case No. 17-997098. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Chairman Burrage moved that the Commission grant a waiver of all penalty, and remaining interest, upon payment of one-half interest and filing fees, in Case No. 17-933512. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Secretary-Member Kemp moved that the Commission grant a waiver of remaining penalty and interest, upon payment of one-half interest and filing fees, in Case No. 17-983334. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Kemp moved that the Commission grant a waiver of penalty and interest, as recommended by the Division, in Case No. E-14-004. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-005. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-006. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of remaining interest, upon payment of one-half interest, delinquent penalty and applicable collection fees, in Case No. 17-901861. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$912.68, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 17-905735. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Kemp moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$931.47, 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. 17-913655. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$4955.57, upon payment of one-half interest, as recommended by the Division, in Case No. 17-

942423. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2687.78, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-943729. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Burrage moved that the Commission grant a waiver of remaining interest, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty and applicable collection fees, in Case No. 17-946489. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$671.83, upon payment of under estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 17-951666. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Burrage moved that the Commission grant a waiver of remaining penalties and interest, in Case No. 17-953299. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1633.37, upon payment of one-half interest, as recommended by the Division, in Case No. 17-966241. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$106,277.75, upon payment of \$20,000.00 interest, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-972362. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2245.31, upon payment of one-half interest and applicable collection fees, as recommended by the


Division, in Case No. 17-980637. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 19) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, in Case No. 17-981384. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 20) Chairman Burrage moved that the Commission deny a waiver request, in Case No. 17-984272. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 21) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2596.51, upon payment of one-half interest, as recommended by the Division, in Case No. 17-999191. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 22) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1360.41, upon payment of one-half interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-1018051. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 23) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1604.17, 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. 17-1033013. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 24) Case No. P-09-195-H was continued at the request of the Commission.
6. Chairman Burrage moved that the Commission approve the notification to Secretary Preston Doerflinger of proposed agency expenses. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  7. Chairman Burrage moved that the Commission approve the Equalization/Excise Board appointment for Russell D. Turner, replacing Jack B. Fletcher, Adair County,

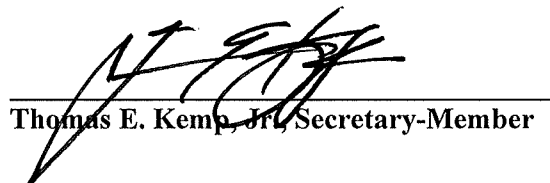
Oklahoma. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. Secretary-Member Kemp moved that the Commission approve the Economic Impact Study submitted on behalf of the City of Guthrie in support of its application for Quality Event reimbursement for expenses related to the 2018 Versatility Ranch Horse AQHA World Championship & Ranching Heritage Challenge Finals to be held June 11, 2018 through June 18, 2018. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
10. There was no report from the Tax Policy and Research Division.
11. There were no other division reports.
12. There was no new business.
13. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Thomas E. Kemp, Jr., Secretary-Member

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