



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

February 13, 2018

1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., February 12, 2018.
2. Approval of minutes of the commission meeting dated February 8, 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:**

17-942432	17-892783	18-954696	17-980738
18-875934	17-906935	18-960865	18-1002119
18-878954	18-954653	18-967276	17-1013253
 - b. **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 tag agent appointment for Ms. Kayla Wells, to replace Ms. Susan Howard, Vian, Oklahoma.
8. Discussion and possible action on request for waiver of assessed penalty against MLA Joey Scherler for filing late semi-monthly report.
9. Discussion and possible action on request for waiver of assessed penalty against MLA Carolyn Henderson for filing late semi-monthly report.

10. Discussion and possible action on request for waiver of assessed penalty against MLA Holly Calhoon for filing late semi-monthly report.
11. Discussion and possible action on request for waiver of assessed penalty against MLA Leslie Robertson for filing late semi-monthly report.
12. Discussion and possible action on reconsideration of request for waiver of assessed penalty against MLA Dennis Goldsby for filing late semi-monthly report.
13. Discussion and review of agency Strategic Plan.
14. Report from Tax Policy and Research Division.
15. Other division reports.
16. New business.
17. Adjournment.

*Oklahoma Tax Commission Regular Meeting
Minutes
February 13, 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 February 12, 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. Chairman Burrage moved to approve the minutes of the regular commission meeting of February 8, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-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.

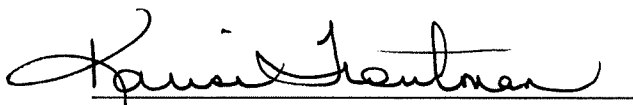
5. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of \$203,995.02 of interest and penalty, upon payment of remaining interest, tax warrant penalty and applicable collection fees, as recommended by the Division, in Case No. 17-942432. Secretary-Member Kemp 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 interest in the amount of \$9288.45, 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. 18-875934. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$14,263.15, upon payment of interest, as recommended by the Division, in Case No. 18-878954. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$1440.81, upon payment of one-half delinquent interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-892783. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$15,808.40, upon payment of interest, as recommended by the Division, in Case No. 17-906935. Chairman Burrage 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 remaining interest in the amount of \$1639.49, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-954653. 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 remaining delinquent penalty and interest in the amount of \$3675.18, as recommended by the Division, in Case No. 18-954696. 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 \$863.98, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-960865. 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 penalty in the amount of \$1668.72, upon payment of interest, as recommended by the Division, in Case No. 18-967276. 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 \$2838.97, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-980738. 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 remaining interest in the amount of \$13,555.93, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1002119. Secretary-Member Kemp 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 delinquent penalty and one-half interest in the amount of \$1700.12, as recommended by the Division, in Case No. 17-1013253. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) 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; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve the tag agent appointment for Ms. Kayla Wells, to replace Ms. Susan Howard, Vian, Oklahoma, subject to qualifying under the law. 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 the waiver of assessed penalty against MLA Joey Scherler for filing late semi-monthly report. 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 grant the waiver of assessed penalty against MLA Carolyn Henderson for filing late semi-monthly report. 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 the waiver of assessed penalty against MLA Holly Calhoun for filing late semi-monthly report. 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 the waiver of assessed penalty against MLA Leslie Robertson for filing late semi-monthly report. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
12. The reconsideration of request for waiver of assessed penalty against MLA Dennis Goldsby for filing late semi-monthly report, was continued at the request of the Commission.
13. The discussion and review of agency Strategic Plan was continued at the request of the Commission.
14. There was no report from the Tax Policy and Research Division.
15. There were no other division reports.
16. There was no new business.
17. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman

Thomas E. Kemp, Jr., Secretary-Member