



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 27, 2018

1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., February 26, 2018.
2. Approval of minutes of the commission meeting dated February 15, 2018.
3. Executive Directors Report: Personnel Appointments
 - a. Authorization for the following vacancies:
 - 2877 Auditor, Level I – Compliance Division
 - 2878 Tax Attorney II – Legal Division
 - 2879 Tax Attorney I – Legal Division
 - 2880 Legal Intern – Legal Division
 - 2881 Contracting & Acquisitions Agent, Level III – Management Services Division
 - 2882 Motor Vehicle Research Specialist, Level I – Motor Vehicle Division
 - 2883 Motor Vehicle Research Specialist, Level I – Motor Vehicle Division
 - 2884 Analyst – Tax Policy Division
 - 2885 Taxpayer Services Representative, Level I –Taxpayer Assistance Division
 - 2886 Taxpayer Services Representative, Level I –Taxpayer Assistance Division
 - 2887 Taxpayer Services Representative, Level I –Taxpayer Assistance Division
 - 2888 Taxpayer Services Representative, Level II –Taxpayer Assistance 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:

P-14-104-H	P-17-158-K	17-888937	18-964592
P-16-082-H	X-17-434	17-905442	18-969519
P-16-180	17-904952	17-937918	17-1001233
P-17-107-H	17-1004250	18-954772	18-1007287
 - b. **Partial Releases:**
PR-18-018
 - 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 the Secretary of Finance, Administration and Information Technology of proposed agency expenses.
7. Discussion and possible approval of tag agent appointment for Ms. Kelly Ellis, replacing Ms. Patti Harper, Comanche, Oklahoma.
8. Discussion and possible approval of tag agent appointment for Mr. Larry Swager, replacing Mr. Lee Fowler, Guymon, Oklahoma.
9. Discussion and possible approval of tag agent appointment for Ms. Neva Smith, replacing Ms. Debra Tignor, Sayre, Oklahoma.
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
February 27, 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 26, 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 15, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. Executive Directors Report; Personnel Appointments:

Secretary-Member Kemp moved that the Commission approve personnel appointments 2877 through 2888. 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 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-fourth interest, upon payment of remaining interest, penalty, warrant penalty, warrant fees and applicable collection fees, in Case No. 17-904952. 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 interest in the amount of \$3336.77, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees, as recommended by the Division, in Case No. 17-1004250. Secretary-Member

- Kemp 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 of remaining penalty and interest, upon payment of tax, in Case No. P-17-158-K. 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 interest and penalty, as recommended by the Division, in Case No. P-17-107-H. 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 interest and penalty, as recommended by the Division, in Case No. P-16-082-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 6) Vice-Chairman Jolley moved that the Commission grant a waiver of all interest, as recommended by the Division, in Case No. P-14-104-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 7) Secretary-Member Kemp moved that the Commission deny a reconsideration waiver, as recommended by the Division, in Case No. P-16-180. Vice-Chairman Jolley 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 and penalty in the amount of \$5811.12, as recommended by the Division, in Case No. X-17-434. 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 deny a partial release, as recommended by the Division, in Case No. PR-18-018. 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 delinquent interest in the amount of \$1090.81, upon payment of three-fourths delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-888937. Chairman Burrage seconded the motion.

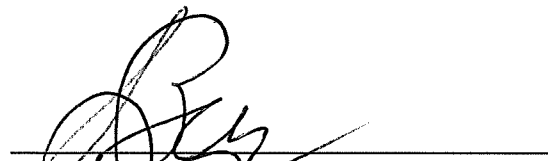
Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 11) Secretary-Member Kemp moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$947.35, as recommended by the Division, in Case No. 17-905442. 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 \$654.35, upon payment of three-fourths delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-937918. Secretary-Member Kemp 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 delinquent penalty and remaining interest in the amount of \$3098.69, upon payment of one-half interest, as recommended by the Division, in Case No. 18-954772. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$1156.91, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-964592. Chairman Burrage 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 remaining interest in the amount of \$2248.55, upon payment of one-half interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-969519. 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 delinquent interest in the amount of \$1102.55, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty and applicable collection fees, as recommended by the Division, in Case No. 17-1001233. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

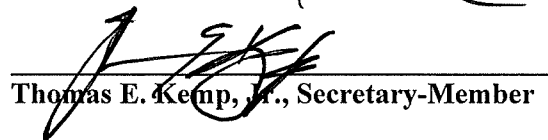
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$4752.72, upon payment of one-half interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1007287. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) 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 of Finance, Administration and Technology of proposed agency expenses. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
7. Secretary-Member Kemp moved that the Commission approve the tag agent appointment for Ms. Kelly Ellis, to replace Ms. Patti Harper, Comanche, Oklahoma, subject to qualifying under the law. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Secretary-Member Kemp moved that the Commission approve the tag agent appointment for Mr. Larry Swager, to replace Mr. Lee Fowler, Guymon, Oklahoma, subject to qualifying under the law. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Secretary-Member Kemp moved that the Commission approve the tag agent appointment for Ms. Neva Smith, to replace Ms. Debra Tignor, Sayre, Oklahoma, subject to qualifying under the law. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. The discussion and review of 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