

*Oklahoma Tax Commission Regular Meeting
Minutes
March 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 March 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. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting of March 22, 2018. Secretary-Member Kemp seconded the motion. 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) Chairman Burrage moved that the Commission deny a reconsideration waiver, as recommended by the Division, in Case No. 17-997117. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Chairman Burrage moved that the Commission deny a reconsideration waiver, as recommended by the Division, in Case No. 18-929649. 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 deny a waiver request, as recommended by the Division, in Case No. 18-899738. 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 deny a reconsideration waiver, as recommended by the Division, in Case No. 18-1033073. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Kemp moved that the Commission grant a partial release, accepting the amount offered, in Case No. PR-18-028. Chairman Burrage 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, as recommended by the Division, in Case No. 651090. 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 grant a settlement request, as recommended by the Division, in Case No. 804301. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of penalty and remaining interest in the amount of \$45,932.61, upon payment of one-half interest, as recommended by the Division, in Case No. 17-923520. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$5373.90, upon payment of one-half interest, as recommended by the Division, in Case No. 17-956767. Vice-Chairman Jolley 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 \$1820.46, 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. 17-972447. 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 deny a waiver request, as recommended by the Division, in Case No. 18-986467. 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 delinquent penalty and remaining interest in the amount of \$1587.83, upon payment of one-half interest, as recommended by the Division, in Case No. 18-998513. 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 delinquent penalty and remaining interest in the amount of \$2704.26, upon payment of one-half interest, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-1000106. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission deny a settlement request, in Case No. 1-017049. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 17-1065009. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Case No. P-09-195-H was continued at the request of the Commission.
- 17) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge dated 20th day of November, 2017, and the Errata Sheet dated, 26th day of March 2018, in Case No. P-17-083-H. 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 approve the notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve the tag agent appointment of Ms. Leah Sullivan, replacing Ms. Glenda Duke, Oklahoma City, Oklahoma, subject to qualifying under the law. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
8. The discussion and review of agency Strategic Plan was continued at the request of the Commission.
9. There was no report from the Tax Policy and Research Division.


- 10. There were no other division reports.
- 11. There was no new business.
- 12. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman

Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member