

*Oklahoma Tax Commission Regular Meeting
Minutes
April 24, 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 April 23, 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 April 19, 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; 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 taxpayer's request for reconsideration of the Commission action taken on 01/26/2018, waiving remaining penalty, interest and warrant penalty, upon payment of warrant fees, in Case No. 18-980913. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken on 03/22/2018, waiving three-fourths interest, upon payment of remaining interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees, in the amount of \$4912.81 in Case No. 17-1008026. Chairman Burrage 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 settlement request, as recommended by the Division, in Case No. 660956. 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 settlement request, as recommended by the Division, in Case No. 941196. 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 delinquent penalty and remaining interest in the amount of \$1593.91, upon payment of one-half interest, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-914709. 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 grant a waiver of remaining interest and penalty in the amount of \$3088.95, as recommended by the Division, in Case No. 17-923791. 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 waiver of delinquent penalty and remaining interest in the amount of \$1629.91, upon payment of tax and one-half interest, as recommended by the Division, in Case No. 18-941000. 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 delinquent interest, penalty and under estimation interest in the amount of \$1765.80, upon payment of one-fourth interest, as recommended by the Division, in Case No. 18-948597. Chairman Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1072.78, upon payment of three-fourths interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-960954. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2571.23, upon

payment of one-half interest, as recommended by the Division, in Case No. 18-967534. 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 delinquent penalty and remaining interest in the amount of \$2571.23, upon payment of one-half interest, as recommended by the Division, in Case No. 18-981600. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2571.23, upon payment of tax and one-half interest, as recommended by the Division, in Case No. 18-989585. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2571.23, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1040102. 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 delinquent penalty and remaining interest in the amount of \$1876.84, upon payment of one-half interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-961670. 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 delinquent penalty and one-half interest in the amount of \$2168.57, as recommended by the Division, in Case No. 18-994162. 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 delinquent penalty in the amount of \$1726.84, upon payment of interest, as recommended by the Division, in Case No. 18-1004368. 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 remaining interest in the amount of \$1214.39, upon payment of three-fourths interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and

applicable collection fees, as recommended by the Division, in Case No. 18-1006257. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

18) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$1098.53, as recommended by the Division, in Case No. 18-1023151. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$746.04, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1025166. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

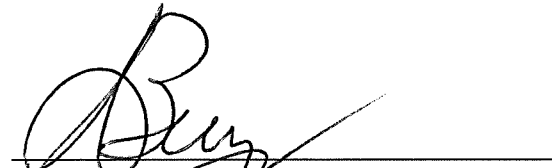
20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1413.90, upon payment of three-fourths delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1037124. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


21) Case No. P-09-195-H was continued at the request of the Commission.


6. Secretary-Member Kemp moved that the Commission approve the notifications to the Secretary of Finance, Administration and Information Technology of proposed agency expenses, dated April 19th & 24th, 2018. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
7. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
8. There was no report from the Tax Policy and Research Division.
9. There were no other division reports.
10. There was no new business.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member