

*Oklahoma Tax Commission Regular Meeting
Minutes
May 8, 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 May 7, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present was Lee Pugh, General Counsel.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of April 26, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Directors Report: Chairman Burrage moved that the Commission approve personnel transactions 2961 through 2978. Vice-Chairman Jolley 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) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest in the amount of \$7218.51, as recommended by the Division, in Case No. X-13-307. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest, upon payment of remaining interest, warrant penalty and warrant fees, in Case No. 18-922647. Vice-Chairman Jolley 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 innocent spouse relief, as recommended by the Division, in Case No. S-17-080. 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 innocent spouse relief for TY 2003 and deny relief for TY 2007, as recommended by the Division, in Case No. S-17-097. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-108. Vice-Chairman Jolley 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 innocent spouse relief, as recommended by the Division, in Case No. S-18-044. 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 remaining interest in the amount of \$2450.05, upon payment of one-half interest, as recommended by the Division, in Case No. 18-913967. 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 deny a settlement request, as recommended by the Division, in Case No. 921353. Chairman Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 17-936813. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$4399.77, upon payment of one-half interest, as recommended by the Division, in Case No. 18-940980. Vice-Chairman Jolley 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. 17-950977. 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 \$1521.68, 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. 18-952780. 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 deny a settlement request, as recommended by the Division, in Case No. 953283. 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 grant a waiver of remaining interest in the amount of \$2494.74, 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. 18-953445. 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 grant a waiver of remaining delinquent interest in the amount of \$570.08, 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. 18-1019233. 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 deny a waiver request, as recommended by the Division, in Case No. 18-1071105. 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 deny a settlement request, as recommended by the Division, in Case No. 820874. 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 remaining interest in the amount of \$1227.81, upon payment of one-half interest, tax warrant penalty, filing fees and applicable collection fees,

as recommended by the Division, in Case No. 18-925779. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 19) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-943884. 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 delinquent penalty and remaining interest in the amount of \$2845.42, upon payment of one-half interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-952843. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1142.93, 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. 18-954855. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1612.96, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 17-956931. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of interest, delinquent penalty and warrant penalty in the amount of \$4306.11, as to taxpayer only, as recommended by the Division, in Case No. 18-957808. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest and penalty in the amount of \$5404.89, upon payment of \$500.00 additional interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-988740. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 25) Secretary-Member Kemp moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1255.27, 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. 18-1066176. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 26) Chairman Burrage moved that the Commission adopt the order prepared by Counsel to the Commissioners, as amended, vacating the Findings, Conclusions and Recommendations of the Administrative Law Judge dated October 23, 2017 and denying the protest by Protestant, in Case No. P-09-195-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-14-002-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-051-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-052-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-053-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-054-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 32) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-055-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-056-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 34) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-057-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 35) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-058-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 36) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-059-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 37) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-060-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 38) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-061-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 39) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-062-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 40) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-

- 17-063-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 41) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-064-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 42) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-065-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 43) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-066-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 44) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-067-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 45) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-068-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 46) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-069-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 47) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-070-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 48) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-071-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 49) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-072-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 50) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-073-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 51) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-074-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 52) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Law Judge, in Case No. FD-17-075-K. Vice-Chairman Jolley seconded the motion. 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. Chairman Burrage moved that the Commission request an opinion from the Attorney General on the legal effect of the filing of a petition to refer HB 1010XX to a vote of the people. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Chairman Burrage moved that the Commission approve the appointment of Joanne Cook as Assistant Secretary for the Account Maintenance Division, effective June 1, 2018. 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 approve the request for Audrey Farnum to hear motor vehicle title revocation and motor vehicle excise tax and registration fee penalty cases. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.

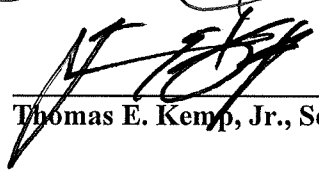
- 11. There was no report from the Tax Policy and Research Division.
- 12. There were no other division reports.
- 13. There was no new business.
- 14. The meeting was adjourned.

APPROVED:


Assistant Secretary

Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member