

*Oklahoma Tax Commission Regular Meeting
Minutes
May 10, 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 9, 2018.

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

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting of May 8, 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. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Kemp seconded the motion, 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 partial release, upon payment of tax due in the amount of \$10,888.62, in Case No. PR-18-046. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Secretary-Member Kemp moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken in this matter on 12/5/2017, granting a waiver of remaining penalty and interest, upon payment of \$2500.00 in interest, warrant penalty and warrant fees, in Case No. 18-880935. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Secretary-Member Kemp moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken in this matter on 12/19/2017, accepting taxpayer's amount offered and granting a waiver of interest through 3/24/15, in Case No. P-15-066-K. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye. Secretary-Member, aye. The motion was declared adopted.

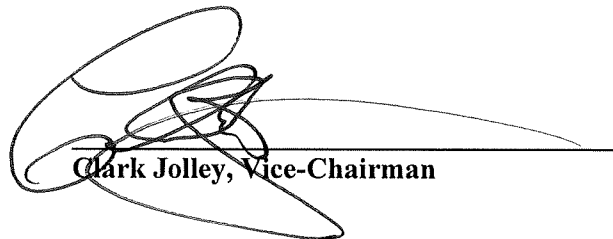
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$3212.85, as recommended by the Division, in Case No. 18-1004376. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of full penalty and one-half interest in the amount of \$30,994.06, as recommended by the Division, in Case No. P-17-131-H. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1140.80, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-855942. Secretary-Member Kemp seconded the motion. 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 \$9459.19, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-943928. Secretary-Member Kemp seconded the motion. 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 \$1296.82, upon payment of one-half delinquent interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-949949. Secretary-Member Kemp 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 delinquent interest in the amount of \$956.11, 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. 17-954542. Secretary-Member Kemp seconded the motion. 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 \$563.49, 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. 18-955560. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

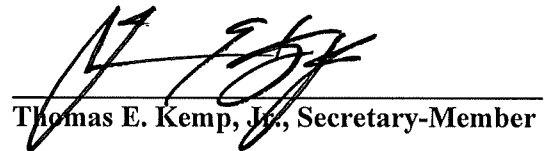
- 11) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest, upon payment of \$2500.00 interest, tax warrant penalty and filing fees, in Case No. 18-1018335. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1468.00, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-1045079. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2923.42, 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. 18-899888. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a waiver of remaining delinquent interest and penalty, upon payment of one-half delinquent interest, tax warrant penalty and filing fees, in Case No. 18-925791. Vice-Chairman Jolley seconded the motion. 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. 18-952888. Secretary-Member Kemp seconded the motion. 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 \$4837.97, upon payment of tax, three-fourths delinquent interest, under estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-943895. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest in the amount of \$980.95, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-1006258. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Case No. 858477 was continued at the request of the Division.
- 19) Case No. 986210 was continued at the request of the Division.
- 20) Case No. 1071161 was continued at the request of the Division.
6. The notification to Secretary of Finance, Administration and Information Technology of proposed agency expenses was continued at the request of the Commission.
7. The discussion and review of agency Strategic Plan was continued at the request of the Commission.
8. There was no report from 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


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member