

Oklahoma Tax Commission Regular Meeting
Minutes
May 22, 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 21, 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 May 10, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
3. There was no Executive Directors Report.
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 innocent spouse relief, as recommended by the Division, in Case No. S-18-035. Secretary-Member Kemp 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, upon payment of tax, delinquent penalty, one-fourth interest, tax warrant penalty and filing fees, in Case No. 18-900960. 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 a waiver request, as recommended by the Division, in Case No. 18-957907. 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 delinquent penalty in the amount of \$5373.13, upon payment of interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1013496. 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 remaining interest in the amount of \$566.49, upon payment of three-fourths interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1035260. 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 in the amount of \$1406.59, upon payment of three-fourths interest, under estimation interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1015414. 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 one-half interest in the amount of \$1321.06, as recommended by the Division, in Case No. 18-1036218. 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 Taxpayer's request for reconsideration of the Commission action taken in this matter on 4/9/2018, as recommended by the Division, in Case No. 18-1040203. 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 adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-17-015-K. 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 dated May 17, 2018 and May 22, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.

7. The Commission reviewed the FY17 Oklahoma Tax Commission Financial Statements and Independent Auditor's Reports.
8. The Commission discussed the reporting schedule for the FY18 Oklahoma Tax Commission Financial Statements.
9. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
10. There was no report from the Tax Policy and Research Division.
11. There were no other division reports.
12. There was no new business.
13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman

Thomas E. Kemp, Jr., Secretary-Member