

*Oklahoma Tax Commission Regular Meeting
Minutes
May 29, 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 25, 2018.

Chairman Burrage called the meeting to order. Other members present were Secretary-Member Kemp. Also present were Ernest Short, Counsel to the Commissioners and Elizabeth Field, Legal Division.

2. The minutes of the regular Commission meeting of May 24, 2018 were continued at the request of the Commission.
3. Chairman Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

4. Recommendations from Executive Session:
 - 1) Secretary-Member Kemp moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-091. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Secretary-Member Kemp moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-011. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Chairman Burrage moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken in this matter on May 24, 2018, granting a partial release, accepting the amount offered in the amount of \$1500.00, as recommended by the Division, in Case No. PR-18-048. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 4) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$3067.58, as recommended by the Division, in Case


- No. 16-761777. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest and penalty in the amount of \$2741.83, upon payment of remaining interest, as recommended by the Division, in Case No. 18-953503. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 6) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest in the amount of \$1243.61, as recommended by the Division, in Case No. 18-987728. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 7) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-995295. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 8) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-997284. Secretary-Member Kemp seconded the motion. 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 \$1466.65, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1010291. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 10) Case No. 18-1017288 was stricken at the request of the Division.
 - 11) Case No. 18-1066053 was stricken at the request of the Division.
 - 12) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest and penalty in the amount of \$1103.05, upon payment of remaining interest, as recommended by the Division, in Case No. 18-1074026. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 13) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3140.05, 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. 17-1003598. Secretary-Member Kemp seconded the

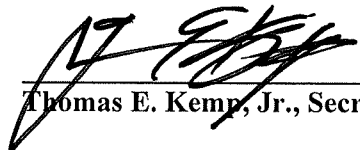
- motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$2274.65, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1035126. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 15) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case No's FD-18-001-K through FD-18-025-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 16) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. CR-17-039-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 17) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-128-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 18) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-17-018-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 19) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-17-023-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Chairman Burrage moved that the Commission approve the notification to Secretary of Finance, Administration and Information Technology of proposed agency expenses dated May 24, 2018 and May 29, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; 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


Thomas E. Kemp, Jr., Secretary-Member

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