

*Oklahoma Tax Commission Regular Meeting Minutes
June 12, 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 June 11, 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 May 24, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

Chairman Burrage moved to approve the minutes of the regular commission meeting of May 31, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. Executive Directors Report: Vice-Chairman Jolley moved to approve the personnel transactions 2999 through 3001. Chairman Burrage 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) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$8582.27, 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. 18-1042172. Chairman Burrage 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 a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, in Case No. 18-1047112. 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 grant a waiver of remaining delinquent interest in the amount of \$2905.17, 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. 18-1036246. 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 one-half interest and delinquent penalty in the amount of \$1936.08, as recommended by the Division, in Case No. 18-962905. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in this matter on 04/05/2018, as recommended by the Division, in Case No. 17-886946. 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 penalty and one-half interest in the amount of \$8878.99, upon payment of remaining tax and interest, as recommended by the Division, in Case No. P-15-131. 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 innocent spouse relief, as recommended by the Division, in Case No. S-18-012. Secretary-Member Kemp 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 innocent spouse relief, as recommended by the Division, in Case No. S-17-063. 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 grant innocent spouse relief, as recommended by the Division, in Case No. S-17-087. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-029. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-058. 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 partial release, as recommended by the Division, in Case No. PR-18-050. 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. 855930. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission deny a settlement request, in Case No. 935985. 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 remaining delinquent interest in the amount of \$1466.19, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-946787. 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 remaining delinquent interest in the amount of \$2901.39, 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. 18-952679. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

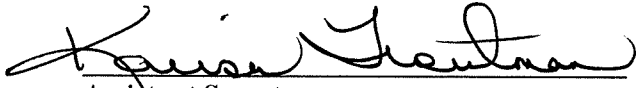
- 17) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-954923. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1814.50, as recommended by the Division, in Case No. 18-978423. 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 grant a waiver of remaining interest in the amount of \$5452.21, 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. 18-979560. 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, upon payment of one-half interest, as recommended by the Division, in Case No. 18-984685. 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 interest and penalty in the amount of \$6859.13, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-989681. 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 deny a settlement request, in Case No. 1049143. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$2531.48, per Voluntary Disclosure, as recommended by the Division, in Case No. 18-1010540. 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 interest in the amount of \$7410.92, upon payment of \$2500.00 interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1016444. Chairman Burrage seconded the motion.


Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 25) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and penalty, in Case No. 18-1017288. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 26) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent Penalty in the amount of \$11,619.51, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1047199. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 27) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3842.52, 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. 18-986699. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 28) Chairman Burrage moved that the Commission approve the request for agreement and authorize the Executive Director to sign the agreement on behalf of the Commission, as recommended by the Executive Director, in Case No. M-18-046. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 29) Josh Bozarth, True Digital Security, Inc., reported to the Commission on the IT Infrastructure Audit and Assessment – 2017.
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 approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 18, 2018 meeting regarding certification of county abstracts under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. § 2867. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

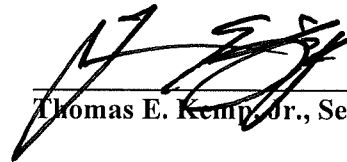
8. Chairman Burrage moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 18, 2018 meeting regarding county compliance under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. § 2830B. Vice-Chairman Jolley 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 recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 18, 2018 meeting regarding the certification of fair cash values of Oklahoma taxable property of railroads, air carriers, and public service corporations under 68 O.S. §§ 2858 and 2859. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. Chairman Burrage moved that the Commission approve the findings and recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 18, 2018 meeting regarding late filing penalties of railroads, air carriers, and public service corporations under 68 O.S. § 2857B. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
11. Chairman Burrage moved that the Commission approve the termination of tag agent Ms. Sarah Lau, Burns Flat, Oklahoma. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
12. Jennelle Enevoldsen, Chief Auditor reported to the Commission on the Motor Vehicle Division – Inventory Final Report.
13. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
14. There was no report from the Tax Policy and Research Division.
15. There were no other division reports.
16. There was no new business.
17. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Bunnage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member