

***Oklahoma Tax Commission Regular Meeting  
Minutes  
June 26, 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 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 Lee Pugh, General Counsel.

2. Chairman Burrage moved that the Commission approve the minutes of the commission meeting dated June 19, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Chairman Burrage moved that the Commission approve Personnel Transactions 3002 through 3029. Secretary-Member Kemp seconded the motion. 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. 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.

5. Recommendations from Executive Session:
  - 1) Chairman Burrage moved that the Commission grant a waiver of one-half delinquent interest for income tax in the amount of \$60,547.26, upon payment of the remaining interest, under estimation interest, penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1023482. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of remaining penalty and interest, upon payment of \$1500.00, in Case No. 18-984630. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3210.57, 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. 18-1027315. 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 one-half interest, as recommended by the Division, in Case No. P-18-034-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1005826. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission grant a waiver of all interest, as recommended by the Division, in Case No. P-17-161-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission grant a waiver of penalty and interest, as recommended by the Division, in Case No. P-18-042-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-034. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Case No. 17-997117 was stricken at the request of the Division.
- 10) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$4000.00 upon payment of interest, as recommended by the Division, in Case No. 17-865693. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1788.88, upon payment of one-half delinquent interest, under estimation interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-923963. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$424.65, upon payment of interest and under estimation interest, as recommended by the Division, in Case No. 18-943986. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and interest in the amount of \$6763.37, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 18-952931. 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 delinquent penalty in the amount of \$18,900.90, upon payment of interest, as recommended by the Division, in Case No. 18-953543. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$246.00, upon payment of interest, as recommended by the Division, in Case No. 18-964918. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) 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.
- 17) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 17-1005782. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$5727.78, upon payment of interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1012271. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$2204.34, upon payment of delinquent penalty, as recommended by the Division, in Case No. 18-1014420. Secretary-Member

Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 20) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$37,468.49, upon payment of interest, as recommended by the Division, in Case No. 18-1023644. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$2548.69, 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. 18-1032171. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$2718.40, upon payment of interest, as recommended by the Division, in Case No. 18-1033445. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1303.14, 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. 18-1044213. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1053106. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1528.87, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1054038. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 26) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$926.71, upon payment of one-half delinquent interest, under estimated interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1066201. Secretary-Member Kemp seconded the

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


- 27) Chairman Burrage moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 927110. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Chairman Burrage moved that the Commission grant a waiver of interest and penalty in the amount of \$4241.77, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-946708. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Burrage moved that the Commission grant a waiver of interest and delinquent penalty in the amount of \$8254.89, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-972663. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$914.46, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 17-984737. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Chairman Burrage moved that the Commission grant a waiver of penalty and interest, upon payment of tax warrant penalty and filing fees, in Case No. 18-1005631. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1457.36, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1011317. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Chairman Burrage moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1011417. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 34) Chairman Burrage moved that the Commission grant the request for extension to comply with the new sales and use tax reporting requirements imposed under OK HB 1019 and for waiver of and penalties and interest for taxpayers non-

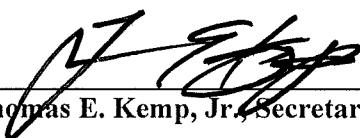
compliance with the Legislations requirements through January 1, 2019, in Case No. M-18-051. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 35) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-003-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. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Chairman Burrage moved that the Commission approve the FY-2019 Budget to be submitted to OMES. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. The Internal Audit Reports were continued at the request of the Commission.
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

  
Thomas E. Kemp, Jr., Secretary-Member