

Oklahoma Tax Commission Regular Meeting Minutes
July 3, 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 July 2, 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 Commissioners.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of June 26, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Chairman Burrage moved to approve personnel transactions 3030 through 3040. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Chairman Burrage moved to approve personnel transaction 3c for salary adjustment. Secretary-Member Kemp 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 discussion regarding CompSource Mutual Insurance Company v. OTC, Oklahoma Supreme Court case no. 116337, and Oklahoma Association of Electric Self Insurers Fund v. OTC, Oklahoma Supreme Court case No.116341.

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

5. Recommendations from Executive Session: Chairman Burrage moved that the Commission authorize the Legal Division to file a petition for rehearing in the matter of CompSource Mutual Insurance Company v. OTC, Oklahoma Supreme Court case No. 116337, and Oklahoma Association of Electric Self Insurers Fund v. OTC, Oklahoma Supreme Court case No.116341. 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 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.

7. Recommendations from Executive Session:

- 1) Chairman Burrage moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-18-054. Secretary-Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 1) Vice-Chairman Jolley moved that the Commission deny a request for partial release, as recommended by the Division, in Case No. PR-18-051. 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 interest in the amount of \$1666.71, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-855782. 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 delinquent penalty and remaining delinquent interest in the amount of \$2234.65, upon payment of the 2017 tax year, one-half delinquent interest, under estimation interest, tax warrant penalty, filing fees, in Case No. 17-1016200. 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 remaining interest and penalty in the amount of \$1028.99, as recommended by the Division, in Case No. 17-1019012. 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 \$1083.40, 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. 18-892994. 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 penalty and interest in the amount of \$1387.84, as recommended by the

Division, in Case No. 18-922857. 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 delinquent penalty and one-half interest in the amount of \$5709.99, as recommended by the Division, in Case No. 18-968539. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$542.21, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-981672. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1017633. 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 a waiver of delinquent penalty and remaining interest in the amount of \$6581.70, upon payment of three-fourths delinquent interest, under estimation interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1020467. 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 a waiver of one-fourth delinquent interest in the amount of \$1397.71, as recommended by the Division, in Case No. 18-1034290. 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 waiver of one-half interest in the amount of \$3495.68, as recommended by the Division, in Case No. 18-1044237. 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 grant a waiver of remaining interest, delinquent penalty and tax warrant penalty in the amount of 969.72, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1053162. Chairman Burrage seconded the motion.

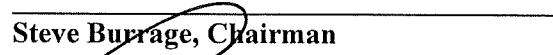
Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, delinquent penalty and under estimation interest, in Case No. 18-1053179. 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 interest in the amount of \$7632.96, 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. 18-1065212. 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 deny a waiver request, as recommended by the Division, in Case No. 18-1067194. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2311.41, 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. 18-892993. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-982474. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission deny a waiver request, a recommended by the Division, in Case No. 18-1027468. 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 deny a waiver request, as recommended by the Division, in Case No. 18-1047082. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 21) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$3619.59, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1047308. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$854.65, upon payment of one-half delinquent interest, under estimation interest, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1061295. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$3945.76, as recommended by the Division, in Case No. 18-1071165. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Case No. M-18-055 was continued at the request of the Commission.
8. 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.
9. Vice-Chairman Jolley moved that the Commission approve the Internal Audit Reports submitted by Jennelle Enevoldsen for Gross Production, Compliance Payment Processing and MSD Banking Operations/2018 Surprise Cash Count/Final Report. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. The Commission discussed the Oklahoma Supreme Court's decision, issued on June 26, 2018, regarding the MITF rebate claims.
11. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
12. There was no report from the Tax Policy and Research Division.
13. There were no other division reports.
14. There was no new business.
15. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member