

*Oklahoma Tax Commission Regular Meeting
Minutes
July 31, 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 30, 2018.

Chairman Burrage called the meeting to order. Other member present was Vice-Chairman Jolley. 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 July 24, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
3. Vice-Chairman Jolley moved that the Commission approve personnel transactions 3042 through 3061. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, 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. 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 Taxpayer's request for reconsideration of the Commission action taken in this matter on 06/19/2018, granting a waiver of penalty and interest, upon payment of warrant penalty and warrant fees, in Case No. 18-989590. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-065. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-070. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 4) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-077. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-897813. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining penalty, interest, warrant penalty and warrant fees in the amount of \$1012.55, as recommended by the Division, in Case No. 18-914872. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$8962.08, as recommended by the Division, in Case No. 18-946797. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$7218.19, as recommended by the Division, in Case No. 18-948717. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$10,385.62, upon payment of interest, as recommended by the Division, in Case No. 18-969666. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1008738. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1184.06, upon payment of remaining interest, under estimated interest, penalty, warrant penalty and warrant fees, as recommended by the Division, in Case No. 18-1028580. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.


- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1699.39, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-1028631. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1032297. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3072.62, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1052226. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1065.99, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1063358. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$7191.70, 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. 18-1065233. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3449.96, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1069061. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$990.14, 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. 18-967615. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

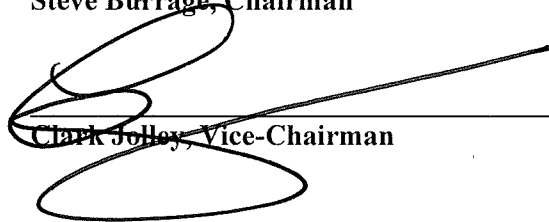
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2667.60, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-997539. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$10,609.51, upon payment of three-fourths delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1002461. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 21) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2273.40, upon payment of three-fourths interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1016639. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 22) Case No. 18-1045303 was stricken at the request of the Division.
 - 23) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and penalty in the amount of \$865.94, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1081024. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 24) Case No. P-16-033-K was stricken at the request of the Commission.
 - 25) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-17-021-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 26) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-002-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
6. The approval of proposed agency expenses was continued at the request of the Commission.

7. Chairman Burrage moved that the Commission approve the update of FTA Resolution 2017-1, Remote Seller Collection Authority. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
8. The discussion and possible approval of the tag agent appointment of Mr. Ryan Steinbruck was stricken at the request of the Executive Director.
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