

*Oklahoma Tax Commission Regular Meeting
Minutes
August 7, 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 August 6, 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. The minutes of the commission meeting dated July 31, 2018 were continued at the request of the Commission.
3. There was no report from the Executive Director.
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 remaining interest in the amount of \$752.26, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1061112. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Chairman Burrage moved that the Commission grant Taxpayer's request for reconsideration of the Commission action taken in this matter on October 16, 2017, by waiving interest in the amount of \$917.60, upon payment of penalty in the amount of \$3658.16, in Case No. 18-934960. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Secretary-Member Kemp moved that the Commission grant a partial release, upon payment of tax due in the amount of \$810.00, in Case No. PR-18-066. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 4) Chairman Burrage moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken in this matter on July 31, 2018, granting a partial release, upon payment of tax due in the amount of \$16,501.00, in Case No. PR-18-070. 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 partial release, in Case No. PR-18-072. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Kemp moved that the Commission deny taxpayer's request for reconsideration of the Commission action taken in this matter on August 22, 2017, in Case No. 17-808745. 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. 18-897954. 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. 18-900932. 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 remaining delinquent interest in the amount of \$1370.58, upon payment of three-fourths interest, under estimation interest delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-968620. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$35,821.24, upon payment of \$13,000.00 interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-969950. 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 remaining interest in the amount of \$5047.18, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-982814. 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 interest in the amount of \$2241.79, as recommended by the Division, in Case No. 18-993787. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$2831.03, per Voluntary Disclosure, as recommended by the Division, in Case No. 18-1002455. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission grant a waiver of one-half interest in the amount of \$12,581.61, as recommended by the Division, in Case No. 18-1018693. 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 remaining interest in the amount of \$1052.79, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1034327. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest and under estimation interest in the amount of \$2505.68, upon payment of one-half delinquent interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1066013. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Burrage moved that the Commission grant a waiver of remaining balances due for interest, delinquent penalty and warrant penalty in the amount of \$488.39, upon payment of tax warrant filing fees, as recommended by the Division, in Case No. 18-1066013S. 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 one-half interest in the amount of \$13,234.03, as recommended by the Division, in Case No. 18-1083102. 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 delinquent interest in the amount of \$2115.98, as recommended by the Division, in Case

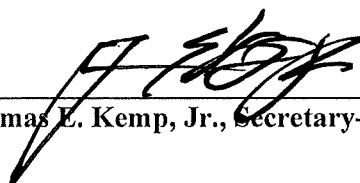
- No. 18-1088033. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$4898.61, upon payment of tax, one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1103030. 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 delinquent penalty and remaining interest in the amount of \$1383.85, upon payment of one-half interest, as recommended by the Division, in Case No. 18-997561. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 22) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2378.69, upon payment of one-half interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-961670. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 23) Secretary-Member Kemp moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. CR-18-004-H. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 24) Secretary-Member Kemp moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-16-250-K. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 25) Secretary-Member Kemp moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-147-H. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Chairman Burrage moved that the Commission approve the notifications to Secretary of Finance, Administration and Information Technology of proposed agency expenses dated July 31 and August 7, 2018. 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 Excise/Equalization Board appointment of Chris Webb, replacing Stacy Landgraf, Marshall County, Oklahoma. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. The discussion and possible approval of the tag agent appointment for Ms. Ashley Abshire, replacing Ms. Amanda Bosler, El Reno, Oklahoma was continued at the request of the Executive Director.
9. Chairman Burrage moved that the Commission approve the FY19 Annual Audit Plan and FY19 Internal Audit Charter submitted by Jennelle Enevoldsen, Chief Auditor, Internal Audit. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. The discussion and review of the agency Strategic Plan was continued at the request of the Commission.
11. There was no report from the Tax Policy and Research Division.
12. There were no other division reports.
13. There was no new business.
14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Thomas E. Kemp, Jr., Secretary-Member

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