

*Oklahoma Tax Commission Regular Meeting
Minutes
August 21, 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 20, 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 August 14, 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 3066 through 3084. 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) Secretary-Member Kemp moved that the Commission grant Taxpayer's request for reconsideration of the Commission action taken in this matter on July 31 and August 14, 2018, granting a partial release by accepting full proceeds of the sale of property, less and except settlement costs and any property taxes paid by taxpayer, in Case No. P-18-065. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in this matter on May 24, 2018, in Case No. 18-1015344. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-050. Secretary-Member Kemp

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

- 4) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-028. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-17-051. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-055. 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 delinquent penalty and remaining delinquent interest in the amount of \$974.29, upon payment of one-half delinquent interest and under estimation interest, as recommended by the Division, in Case No. 18-976560. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1072.53, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1003737. 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 interest in the amount of \$1009.49, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1011679. 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 delinquent penalty in the amount of \$5428.99, upon payment of interest, as recommended by the Division, in Case No. 18-1026237. 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 in the amount of \$790.20, upon payment of interest, as recommended by the Division, in Case No. 18-1034393. 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 remaining interest in the amount of \$1181.08, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1036692. 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 remaining interest in the amount of \$1869.09, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1040357. 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 remaining penalty in the amount of \$2522.75, upon payment of interest and one-half penalty, as recommended by the Division, in Case No. 18-1040381. 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 penalties and interest, upon payment of warrant fees, in Case No. 18-1040460. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$1991.78, as recommended by the Division, in Case No. 18-1044391. Chairman Burrage 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 interest in the amount of \$2475.00, upon payment of one-fourth interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1054391. 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 remaining balances due for interest and penalty in the amount of \$10,230.52, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1054486. Secretary-Member Kemp seconded the

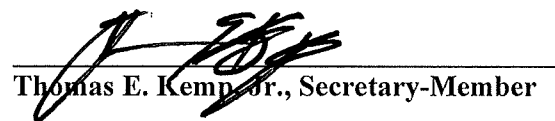
- motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$427.61, upon payment of three-fourths interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1075067. 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 delinquent interest in the amount of \$843.99, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-924846. 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, upon payment of \$1500.00 interest, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1000466. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 22) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1045303. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 23) Case No. 18-1063436 was stricken at the request of the Division.
 - 24) The discussion of Case No. P-15-038-H was continued at the request of the Commission.
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 adoption of an emergency amendment to existing agency rules (*Chapter 65 Sales and Use Tax*) as applicable to the sale of medical marijuana. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 8. There was no report from the Tax Policy and Research Division.

9. There were no other division reports.
10. There was no new business.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Thomas E. Kemp, Jr., Secretary-Member