

*Oklahoma Tax Commission Regular Meeting  
Minutes  
August 28, 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 27, 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 21, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
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 deny Taxpayer's request for reconsideration of the Commission action taken in this matter on June 12, 2018, in Case No. 18-986699. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Secretary-Member Kemp moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-18-075. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Chairman Burrage moved that the Commission grant Taxpayer's request for reconsideration of the Commission action taken in this matter on July 24, 2018, by approving a pay-out plan for the term of 24 months for the recommendation of payment of three-fourths interest, delinquent penalty, tax warrant penalty, warrant fees and applicable collection fees, which grants a waiver of remaining interest in the amount of \$851.01, in Case No. 18-977637. 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 remaining interest in the amount of \$5988.10, upon payment of tax and one-half interest, delinquent penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1008881. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant Taxpayer's request for reconsideration of the Commission action taken in this matter on June 26, 2018, granting a waiver of remaining interest, upon payment of one-half interest, penalty, warrant penalty and filing fees, less \$15,724.50 paid in collection fees, in Case No. 18-1012271. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Kemp moved that the Commission grant Taxpayer's request for reconsideration of the Commission action taken in this matter on May 8, 2018, waiving remaining penalties and interest, in Case No. 18-1017967. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2831.41, 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. 18-1020704. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Case No. 18-1049245 was stricken at the request of the Division
- 9) Secretary-Member Kemp moved that the Commission grant a waiver of interest and penalty in the amount of \$75,610.30, as recommended by the Division, in Case No. P-15-144-K. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest and one-half penalty in the amount of \$264,014.03, upon payment of remaining penalty and interest, as recommended by the Division, in Case Nos. P-17-079-K and E-17-003. Chairman Burrage 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 \$9802.83, as recommended by the Division, in Case

Nos. P-16-031 and P-18-083-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in this matter on August 21, 2018, in Case No. PR-18-065. 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 partial release, as recommended by the Division, in Case No. PR-18-078. 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 partial release, upon payment of the tax due in the amount of \$1527.00, in Case No. PR-18-079. 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 \$787.63, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-953789. 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 delinquent penalty and remaining delinquent interest in the amount of \$2182.21, upon payment of \$445.21 in delinquent interest and under estimation interest, as recommended by the Division, in Case No. 18-984901. 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 penalty in the amount of \$805.50, as recommended by the Division, in Case No. 18-1025466. 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 interest in the amount of \$1128.14, 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. 18-1033703. 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 \$5272.13, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1040433. 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 interest in the amount of \$2883.96, as recommended by the Division, in Case No. 18-1043361. 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 delinquent interest in the amount of \$1321.31, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collation fees, in Case No. 18-1045403. 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 penalty in the amount of \$2000.00, upon payment of interest, as recommended by the Division, in Case No. 18-1046313. Secretary-Member Kemp 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 \$7814.63, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collation fees, in Case No. 18-1005955. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2995.28, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collation fees, in Case No. 18-1013993. 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 remaining interest in the amount of \$2215.92, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collation fees, in Case No. 18-1061200. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

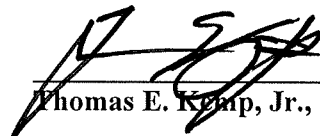
- 26) Chairman Burrage moved that the Commission direct Counsel to the Commissioners to prepare an Order of Remand with instruction that the Administrative Law Judge compose Findings, Conclusions and Recommendations of a caliber fitting adoption by the Commissioners and being attached as part of an Order of the Commission, in Case No. P-15-038-H. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. CR-17-033-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-120-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. CR-18-011-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-008-H. 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 Economic Impact Study submitted on behalf of the City of Tulsa in support of its application for Quality Event reimbursement for expenses related to the 2018 USA Wrestling National Junior Duals held June 19, 2018 through June 23, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Chairman Burrage moved that the Commission approve the Economic Impact Study submitted on behalf of the City of Tulsa in support of its application for Quality Event reimbursement for expenses related to the 2018 USA BMX Sooner Nationals held February 19, 2018 through February 11, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

9. Chairman Burrage moved that the Commission approve the Economic Impact Study submitted on behalf of the City of Tulsa in support of its application for Quality Event reimbursement for expenses related to the 2018 US Club Soccer National Cup South Central Regionals held June 15, 2018 through June 18, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
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