

*Oklahoma Tax Commission Regular Meeting Minutes  
September 4, 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 31, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present was Lee Pugh, General Counsel and Ernest Short, Counsel to the Commissioners.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of August 28, 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. 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.

5. Recommendations from Executive Session:
  - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining penalty and interest, upon payment of \$40,000.00, allowing taxpayer a pay-out plan of \$2000.00 a month for 40 months, in Case No. 18-886946. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount \$1483.25, 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. 18-986800. Vice-Chairman Jolley 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 remaining delinquent interest in the amount of \$2921.51, 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. 18-1054399. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in this matter on 7/31/18, 8/14/18, 8/21/18 and 8/28/18, in Case No. PR-18-065. Vice-Chairman Jolley 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 innocent spouse relief, as recommended by the Division, in Case No. S-17-047. 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 deny innocent spouse relief, as recommended by the Division, in Case No. S-17-072. 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 settlement request, as recommended by the Division, in Case No. 715-653. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 836950. Chairman Burrage 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 settlement request, as recommended by the Division, in Case No. 922717. 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 deny a settlement request, as recommended by the Division, in Case No. 943557. 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 delinquent penalty and remaining interest in the amount of \$17,480.03, upon payment of one-half interest, tax warrant penalty and filing fees, as recommended by the

Division, in Case No. 18-979581. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$2717.89, upon payment of interest, as recommended by the Division, in Case No. 18-997523. Vice-Chairman Jolley 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 in the amount of \$388.84, as recommended by the Division, in Case No. 18-1036557. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3077.65, as recommended by the Division, in Case No. 18-1038265. Vice-Chairman Jolley 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 and delinquent penalty in the amount of \$754.41, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1045417. 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 grant a waiver of delinquent penalty, one-half interest, one-half warrant penalty and one-half filing fees in the amount of \$1024.88, upon payment of one-half interest, one-half warrant penalty and one-half filing fees, as recommended by the Division, in Case No. 18-1049384S. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest, one-half warrant penalty and one-half filing fees in the amount of \$2007.67, upon payment of one-half interest, delinquent penalty, one-half warrant penalty, one-half filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1049384. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$5109.78, as recommended by the Division, in Case

No. 18-1059253. 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 grant a waiver of remaining delinquent interest in the amount of \$1104.85, upon payment of one-half delinquent interest, under estimation interest and applicable collection fees, as recommended by the Division, in Case No. 18-1080061. 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 settlement request, as recommended by the Division, in Case No. 909915. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

21) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1561.48, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1062127. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

22) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$657.59, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1093049. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. 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.


7. There was no report from the Tax Policy and Research Division.


8. There were no other division reports.

9. There was no new business.

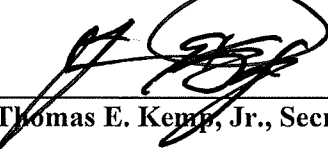
10. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice Chairman

  
Thomas E. Kemp, Jr., Secretary-Member

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