

*Oklahoma Tax Commission Regular Meeting Minutes  
September 6, 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 September 5, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present were 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 September 4, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman Jolley, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:  
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3085 through 3096. 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 resolve into Executive Session for the discussion and possible action regarding Independent School District No. 2, Tulsa County, Oklahoma et. al, Plaintiffs/Appellees v. Oklahoma Tax Commissioner, Steve Burrage; Oklahoma Tax Commissioner, Dawn Cash and Oklahoma Tax Commissioner, Thomas E. Kemp, Jr., Defendants/Appellants Oklahoma Supreme Court Case No. 115,678. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Reconvene in Open session: Jorie Welch, Legal Division, updated the Commission. No action taken.
6. 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.

7. Recommendations from Executive Session:


- 1) Chairman Burrage moved that the Commission grant a waiver of penalty and three-fourths interest in the amount of \$45,751.90, upon payment of one-fourth interest, in Case No. P-17-090-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$71,948.66, upon payment of interest, as recommended by the Division, in Case No. 18-970821. Chairman Burrage 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 delinquent penalty in the amount of \$4,957.58, upon payment of interest, as recommended by the Division, in Case No. 18-972748. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,262.04, upon payment of one-half interest, delinquent penalty, warranty penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1004715. Chairman Burrage 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 a waiver of remaining delinquent interest in the amount of \$646.38, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1013912. 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 grant a waiver of remaining delinquent interest in the amount of \$700.84, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warranty penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1030426. 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 waiver of remaining interest in the amount of \$33,261.33, upon payment of one-half interest and


delinquent penalty, as recommended by the Division, in Case No. 18-1037351. 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 grant a waiver of remaining interest in the amount of \$6,163.93, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1050509. 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 grant a waiver of one-half interest and delinquent penalty in the amount of \$1,138.19, as recommended by the Division, in Case No. 18-1056316. 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 grant a waiver of remaining delinquent interest in the amount of \$1,917.74, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, in Case No. 18-1062232. 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 remaining interest and delinquent penalty in the amount of \$3,589.57, upon payment of tax, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1070138. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Kemp moved that the Commission accept a settlement request, as recommended by the Division, in Case No. 982615. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Secretary-Member Kemp moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1000494. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-006-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

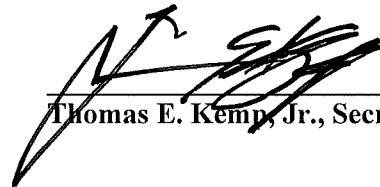
- 8. There was no report from the Tax Policy and Research Division.
- 9. There were no other division reports.
- 10. There was no new business.
- 11. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Steve Burrage, Chairman

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Clark Jolley, Vice-Chairman

  
Thomas E. Kemp, Jr., Secretary-Member