

*Oklahoma Tax Commission Regular Meeting Minutes  
September 11, 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 10, 2018.

Chairman Burrage called the meeting to order. Other members present were 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 6, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:  
Chairman Burrage moved that the Commission approve personnel transactions 3097 through 3105. 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) Chairman Burrage moved that the Commission deny taxpayer's request for reconsideration of the Commission action taken in the matter on 05/10/2018, in Case No. 18-972964. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$6,120.53, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1010632. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 3) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,758.69, upon payment of three-fourths interest and delinquent penalty, as recommended by the Division, in Case No. 18-1040349. 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 one-half interest, upon payment of one-half interest and penalty in the amount of \$106,595.06, in Case No. P-16-181-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission deny the waiver request, as recommended by the Division, in Case No. X-16-314. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 18-922858. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission deny taxpayer's request for reconsideration of the Commission action taken in the matter on 04/17/2018, in Case No. 18-1016555. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant taxpayer's request for reconsideration of the Commission action taken in the matter on 08/07/2018, waiving interest and penalty in the amount of \$2,575.22, in Case No. 18-1023956. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Kemp moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-18-077. 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 partial release, as recommended by the Division, in Case No. PR-18-081. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 11) Secretary-Member Kemp moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-083. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Chairman Burrage moved that the Commission grant a partial release, accepting the offered amount, as recommended by the Division, in Case No. PR-18-084. 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 interest and delinquent penalty in the amount of \$9,009.44 and pay the warrant penalty and filings fees with resulting credit, as recommended by the Division, in Case No. 18-948865. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and interest in the amount of \$4,151.73, as recommended by the Division, in Case No. 18-988744. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Burrage moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 18-1000316. 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 interest and penalty in the amount of \$25,000.00, upon payment of remaining balance of interest, as recommended by the Division, in Case No. 18-1017863. 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 delinquent interest in the amount of \$909.58, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, in Case No. 18-1044390. 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 delinquent penalty and one-half interest in the amount of \$1,313.28, as recommended by the Division, in Case No. 18-1063509. 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 \$17,812.89, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1067329. 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 \$2,109.51, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-924891. 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 delinquent interest in the amount of \$4,356.89, upon payment of one-half delinquent interest, under-estimation interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-976561. 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 remaining interest in the amount of \$4,119.56, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1016739. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Chairman Burrage moved that the Commission deny taxpayer's waiver request, as recommended by the Division, in Case No. 18-1038313. Secretary-Member Kemp 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-17-193-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 notification to the 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. 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

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Clark Jolley, Vice-Chairman

  
Thomas E. Kemp, Jr., Secretary-Member

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