

*Oklahoma Tax Commission Regular Meeting Minutes
September 13, 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 12, 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 11, 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 deny a partial release, as recommended by the Division, in Case No. PR-18-085. Chairman Burrage seconded the motion. Chairman, aye; Vice-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-18-086. 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 deny a settlement request, as recommended by the Division, in Case No. 945634. 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 deny a settlement request, as recommended by the Division, in Case No. 968560. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Case No. 18-1000758 was stricken at the request of the Division.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$6,544.60, upon payment of the interest, as recommended by the Division, in Case No. 18-1009523. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$6,485.16, upon payment of the interest, as recommended by the Division, in Case No. 18-1049250. 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 one-half interest in the amount of \$1,632.81, upon payment of remaining interest and penalty, in Case No. 18-1054023. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Kemp moved that the Commission grant a waiver of under-estimation interest, delinquent penalty and remaining delinquent interest in the amount of \$2,813.75, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 18-1082115. 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 \$837.87, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-942913. 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 in the amount of \$1,094.44, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1008904. Chairman Burrage

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

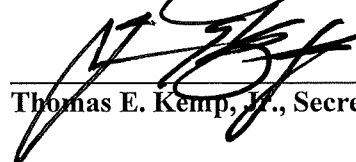
- 12) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, dated 08/14/2018, as corrected by the errata sheet dated 09/10/2018, in Case No. P-17-109-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; 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. Bill Zizic, Managing Director for KPMG, discussed a Comprehensive Performance Assessment.
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


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member