

Oklahoma Tax Commission Regular Meeting Minutes
September 18, 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 17, 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 13, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-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 3106 through 3117. Vice-Chairman Jolley 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 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 Taxpayer's request for reconsideration of the Commission action taken in this matter on August 14, 2018, granting a waiver of interest and warrant penalty, upon payment of delinquent penalty and warrant fee, in Case No. 18-1016609. 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, upon payment of \$32,013.00 and verification of income tax compliance for years 2012, 2013 and 2014, in Case No. PR-17-052. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Case No. 18-1003582 was stricken at the request of the Division
- 4) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$22,261.52, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1103036. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Case No. PR-18-074 was stricken at the request of the Division.
- 6) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-080. 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, upon payment of tax warrant filing fee's in the amount of \$26.00, as recommended by the Division, in Case No. 939951. 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 delinquent interest in the amount of \$57,770.58, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 18-981825. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Case No. 1063379 was stricken at the request of the Division.

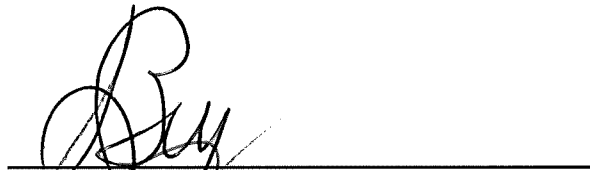
- 10) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1091075. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining delinquent interest in the amount of \$1,658.67, upon payment of one-half delinquent interest and under-estimation interest, as recommended by the Division, in Case No. 18-1027648. 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 grant a waiver of remaining delinquent interest in the amount of \$580.84, 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. 18-1091144. Chairman Burrage 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 delinquent penalty and remaining interest in the amount of \$1,486.58, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1026425. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a waiver of one-half interest in the amount of \$2,766.72, as recommended by the Division, in Case No. 18-1055225. Chairman Burrage 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. Chairman Burrage moved that the Commission approve the adoption of emergency amendments to existing agency rules (Chapter 50 Income) to implement the provisions of legislative changes made by the Second

Special Session of the 56th Legislature (2017), which capped itemized deductions, the coal income tax credit and the railroad income tax credit beginning with tax year 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

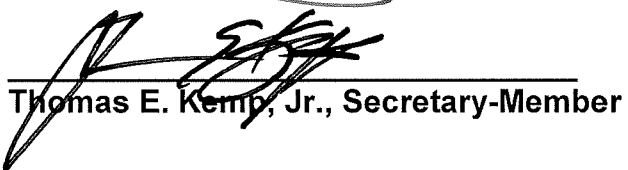
- 8. There was no report from the Tax Policy and Research Division.
- 9. There were no other division reports.
- 10. There was no new business.
- 11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member

/ljm