

**Oklahoma Tax Commission Regular Meeting Minutes**  
**September 25, 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 24, 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. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting of September 20, 2018. Chairman Burrage seconded the motion. Chairman, aye; Vice-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) Secretary-Member Kemp moved that the Commission grant a waiver of penalty and one-half interest in the amount of \$5,644.13, as recommended by the Division, in Case No. P-17-094-K. Vice-Chairman Jolley 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 all interest and penalty, upon full payment of the tax, as recommended by the Division, in Case No. P-17-150-K. Secretary-Member Kemp

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 interest and penalty, upon payment of one-half interest, as recommended by the Division, in Case No. P-17-123-H. Secretary-Member Kemp 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 innocent spouse relief, as recommended by the Division, in Case No. S-15-053. Secretary-Member Kemp 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-17-076. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Kemp moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-18-087. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 912882. Secretary-Member Kemp 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 delinquent penalty in the amount of \$1,627.55, upon payment of interest, as recommended by the Division, in Case No. 18-958864. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,723.76, as recommended by the Division, in Case No. 18-982894. Secretary-Member Kemp seconded

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

- 10) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,674.18, upon payment of interest, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-990935. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1033479. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1035482. 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 in the amount of \$17,813.45, as recommended by the Division, in Case No. 18-1061329. 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 remaining penalty and interest, upon payment of interest in the amount of \$9,000.00, in Case No. 18-1066224. Secretary-Member Kemp 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 delinquent interest in the amount of \$397.33, 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. 18-1103043. 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 remaining interest in the amount of \$1,002.89, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-976619. 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 delinquent interest in the amount of \$4,232.99, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1008958. 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 deny a settlement request, as recommended by the Division, in Case No. 1059275. 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 delinquent penalty and remaining interest in the amount of \$2,098.59, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1064269. 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 grant a waiver of delinquent penalty and remaining interest in the amount of \$1,756.51, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1081064. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. The discussion and possible approval of tag agent appointment of Mr. Denyl Meneses was continued at the request of the Commission.
  7. Internal Audit: Jennelle Enevoldsen, Director, reported to the Commission on Internal Audit-Payment Plans and Outside Collection Agencies. Chairman Burrage moved that the Commission approve the reports submitted. Vice-Chairman Jolley seconded the motion. Chairman, aye;

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

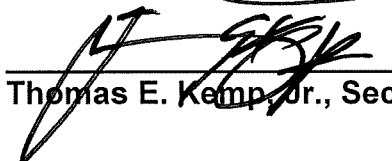
- 8. There was no report from the Tax Policy and Research Division.
- 9. There were no other division reports.
- 10. There was no new business.
- 11. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

  
Thomas E. Kemp, Jr., Secretary-Member

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