

Oklahoma Tax Commission Regular Meeting Minutes
October 2, 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 October 1, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present were Elizabeth Field, Legal Division and Ernest Short, Counsel to the Commissioners

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of September 27, 2018. Secretary-Member Kemp 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 3118 through 3147. Secretary-Member Kemp 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 Commission action taken in the matter on September 13, 2018, granting 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 waiver of penalty, in Case No. 18-958894. Vice-Chairman Jolley seconded the motion. Chairman, nay; 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 and remaining interest in the amount of \$13,753.58, upon payment of interest in the amount of \$3,500.00, as recommended by the Division, in Case No. 18-978823. 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 \$989.44, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-978867. 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 deny a settlement request, as recommended by the Division, in Case No. 982671. 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 grant a waiver of remaining interest and penalties, upon payment of 37.5% of the interest, one-half warrant penalty, delinquent penalty, filing fees and applicable collection fees, in Case No. 18-986919. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission grant a waiver of remaining interest and penalties, upon payment of 37.5% of the interest, one-half warrant penalty, filing fees and applicable collection fees, in Case No. 18-986919(S). Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$1,326.36, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 18-994530. Secretary-Member Kemp

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

- 9) Case No. 18-1000707 was continued at the request of the Division.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$7,322.37, upon payment of one-half interest and one-half delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1003582. 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 \$1,303.54, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1027762. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$7,399.17, in accordance with Voluntary Disclosure Agreement #19-12, as recommended by the Division, in Case No. 18-1038481. 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 \$2,705.97, upon payment of interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1048203. Secretary-Member Kemp seconded the motion. Chairman, nay; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest and penalty in the amount of \$5,580.98, as recommended by the Division, in Case No. 18-1061382. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Secretary-Member Kemp moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,277.66, 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. 18-1080070. 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 balance of interest and delinquent penalty in the amount of \$1,037.26, upon payment of warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-976521. 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 interest in the amount of \$837.24, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees, as recommended by the Division, in Case No. 18-986920. 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 grant a waiver of remaining interest in the amount of \$1,983.54, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1016829. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

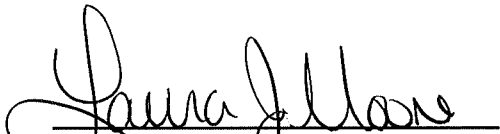
19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,428.67, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1091185. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


20) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest in the amount of \$6,273.80, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1121273. Chairman Burrage seconded the motion. Chairman,

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

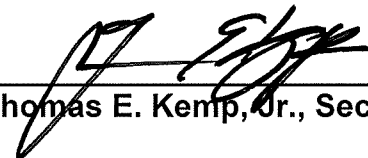
6. Vice-Chairman Jolley moved that the Commission approve the county supplemental claim against the Ad Valorem Reimbursement Fund for Ameron International Corp. in the amount of \$87,974.00. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was 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

Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member

/ljm