

*Oklahoma Tax Commission Regular Meeting Minutes
October 16, 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 15, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of October 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) Chairman Burrage moved that the Commission grant Taxpayer's request for reconsideration of Commission action taken in the matter on May 10, 2016, granting a waiver of remaining interest and penalty, upon payment of one-half interest, warrant penalty and filing fees, in Case No. 18-1035406. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Chairman Burrage left the meeting.

- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees with a pay-out-plan for a term of 6 months, in Case No. 18-1096042. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Chairman Burrage re-joined the meeting.

- 3) Chairman Burrage moved that the Commission deny the waiver request, as recommended by the Division, in Case No. X-14-035. Vice-Chairman Jolley 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 one-half interest in the amount of \$1,250.69, upon payment of penalties and one-half interest, as recommended by the Division, in Case No. X-18-069. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in this matter on 4/3/18, in Case No. 18-1124177. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant Taxpayer's request for reconsideration of Commission action taken in the matter on October 9, 2018, granting a partial release, accepting the amount offered of \$18,000, in Case No. PR-18-088. 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 deny a settlement request, as recommended by the Division, in Case No. 914995. Chairman Burrage 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 delinquent penalty and remaining delinquent interest in the amount of \$1,294.32, 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. 18-1016802. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Kempe moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,796.92, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 18-1057421. 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 \$717.50, 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. 18-1058224. 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 delinquent interest in the amount of \$1,543.68, 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. 18-1074604. 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 delinquent penalty and remaining delinquent interest in the amount of \$1,460.15, upon payment of one-fourth delinquent interest, under-estimation interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1080160. 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 deny a settlement request, as recommended by the Division, in Case No. 1082155. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1049131. Chairman Burrage 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 \$1,512.74, 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. 17-1104177. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 16) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1104232. 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; Secretary-Member, aye. The motion was declared adopted.

- 7. The Commission discussed the resignation of Lee Pugh, General Counsel of the Oklahoma Tax Commission, and the process for filling the vacant position. The matter was continued at the request of the Commission.

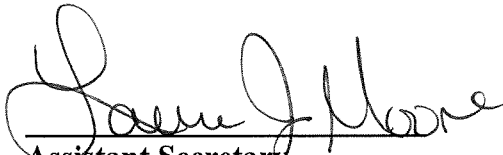
- 8. There was no report from the Tax Policy and Research Division.

- 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