

Oklahoma Tax Commission Regular Meeting Minutes
October 23, 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 22, 2018.

Vice-Chairman Jolley called the meeting to order. Other members present were Secretary-Member Kemp. Also present were Lee Pugh, General Counsel, Mike Ryan, Legal Division and Ernest Short, Counsel to the Commissioners.

2. Secretary-Member Kemp moved to approve the minutes of the regular commission meeting of October 16, 2018. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3159 through 3190. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

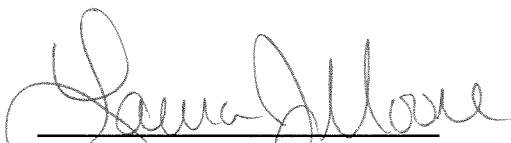
An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of Commission action taken in the matter on September 25, 2018, in Case No. 18-1008958. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$21,922.63, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1091099. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,318.61, upon payment of one-half delinquent interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-982933. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Kemp moved that the Commission grant Taxpayer's request for reconsideration of the action taken on July 24, 2018, granting a waiver of remaining penalty and interest, upon payment of interest in the amount of \$1,200.00, in Case No. 18-1091372. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of all penalty and interest, as recommended by the Division, in Case No. P-18-153-H. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-092. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-091. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest in the amount of \$61,444.41, upon payment of one-half interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1000707. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,453.08, 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. 18-1019845. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

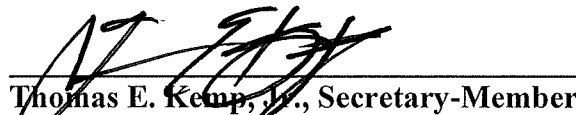
- 10) Secretary-Member Kemp moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-069-K. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye; The motion was declared adopted.
- 11) Case No. P-15-038-H was continued at the request of the Commission.
- 6. Notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses dated October 23, 2018, was continued at the request of the Commission.
- 7. Vice-Chairman Jolley moved that the Commission approve the Order Granting Relief to Certain Taxpayers Impacted by the 2017 Amendments to the Franchise Tax Due Date Under 68 O.S. § 1208. Secretary-Member Kemp seconded the motion. 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