

*Oklahoma Tax Commission Regular Meeting Minutes  
November 8, 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 November 7, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of November 6, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, 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 discussion regarding JM-14-005, In Re: Revocation of Licenses/Permits of Citizen Potawatomi Nation, and JM-16-001, In the Matter of the Protest to the Non-Renewal of Licenses and Permits of the Citizen Potawatomi Nation, Oklahoma Supreme Court case nos. 114695 and 115851, respectively. 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. JM-14-005, In Re: Revocation of Licenses/Permits of Citizen Potawatomi Nation, and JM-16-001, In the Matter of the Protest to the Non-Renewal of Licenses and Permits of the Citizen Potawatomi Nation, Oklahoma Supreme Court case nos. 114695 and 115851, respectively, was continued at the request of the Commission.
6. 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.

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7. Recommendations from Executive Session:

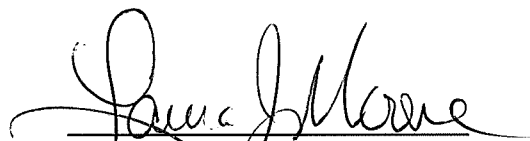
- 1) Secretary-Member Kemp moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in the matter on September 11, 2018, but granted 1 year pay plan, in Case No. 18-1016739. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,111.27, upon payment of interest, as recommended by the Division, in Case No. 18-1032185. Chairman Burrage 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 one-half interest in the amount of \$2,177.87, as recommended by the Division, in Case No. 18-1032992. 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 delinquent penalty in the amount of \$11,306.25, in accordance with Voluntary Disclosure Agreement #18-47, as recommended by the Division, in Case No. 18-1042770. 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 a waiver of remaining delinquent interest in the amount of \$1,432.22, 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. 18-1056493. 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 grant a waiver of delinquent penalty in the amount of \$491.59, as recommended by the Division, in Case No. 18-1058221. 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 waiver of remaining interest in the amount of \$1,059.43, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1096105. Chairman Burrage

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

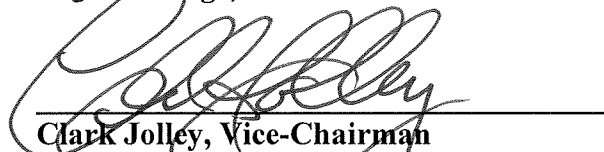
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$980.87, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1100322. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1,152.53, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1124179. 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 \$3,274.80, 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. 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 and penalty in the amount of \$2,534.38, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1019910. 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 grant a waiver of delinquent penalty and remaining interest in the amount of \$1,580.46, upon payment of one-half interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1045754. 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 remaining interest in the amount of \$852.05, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1058329. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

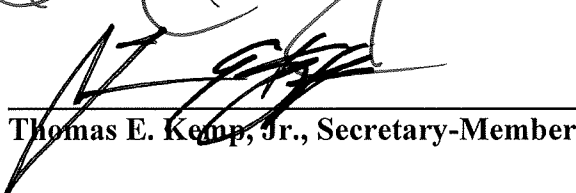
8. Chairman Burrage moved that the Commission approve Notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses dated November 6, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
9. Chairman Burrage moved that the Commission approve the Equalization/Excise Board re-appointment of Jack A. Wilson, Coal County, Oklahoma. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. Discussion of the General Counsel position was continued at the request of the Commission.
11. There was no report from the Tax Policy and Research Division.
12. There were no other division reports.
13. There was no new business.
14. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

  
Thomas E. Kemp, Jr., Secretary-Member

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