

*Oklahoma Tax Commission Regular Meeting Minutes
December 18, 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 December 17, 2018.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting on December 13, 2018. Secretary-Member Kemp 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. Secretary-Member Kemp seconded the motion. 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) Case No. P-18-067 was stricken at the request of the Division.
 - 2) Chairman Burrage moved that the Commission grant a waiver of one-half delinquent interest and full penalty, as recommended by the Division, in Case No. P-18-065-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Chairman Burrage moved that the Commission grant the subordination agreement, as recommended by the Division, in Case No. PR-18-102. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 4) Chairman Burrage moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-103. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 5) Secretary-Member Kemp moved that the Commission grant a partial release upon payment of tax warrant in full, in Case No. PR-18-104. Chairman Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$2,757.73, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1038748. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission deny taxpayer's request for reconsideration of Commission action taken in the matter on October 2, 2018, but allowing pay plan of three years, in Case No. 18-1121273. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Burrage moved that the Commission grant a waiver of one-half interest, upon payment of penalty and remaining one-half interest, as recommended by the Division, in Case No. P-18-045. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Vice-Chairman Jolley joined the meeting.

- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2,886.98, upon payment of one-half interest, as recommended by the Division, in Case No. 18-978925. 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 delinquent penalty in the amount of \$104,674.50, upon payment of interest, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-978927. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Kemp moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 988937. Vice-Chairman Jolley 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 Taxpayer's request for reconsideration of Commission action taken in the matter of July 16, 2018, in Case No. 1016571. Chairman Burrage seconded the motion. Chairman, aye;

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

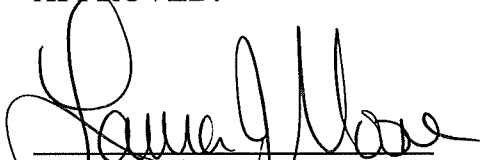
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent penalty and interest in the amount of \$441.50, as recommended by the Division, in Case No. 18-1016942. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$3,173.64 and use resulting credit to pay filing fees, as recommended by the Division, in Case No. 18-1054826. 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 delinquent penalty in the amount of \$6,170.57, upon payment of interest, warrant penalty, and filing fees, as recommended by the Division, in Case No. 18-1065779. 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 deny a waiver request, as recommended by the Division, in Case No. 18-1081901. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,211.44, as recommended by the Division, in Case No. 18-1100449. 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 delinquent interest, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1109289. 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 delinquent interest in the amount of \$11,371.82, 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. 18-1120255. 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 remaining delinquent interest in the amount of \$824.93, 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. 18-1125158. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,713.55, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1129344. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1171071. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$982.40, 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. 18-1076721. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Burrage moved that the Commission grant a waiver of remaining interest, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1115319. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Case No. P-18-135-H was continued for 15 days at the request of the Commission.
6. Chairman Burrage moved that the Commission approve Notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses dated December 18, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
7. Chairman Burrage moved that the Commission approve the Equalization/Excise Board re-appointment of Chris Olson, Woods County, Oklahoma. 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 approve the rulemaking requests submitted by various Divisions. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
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

/ljm