

*Oklahoma Tax Commission Regular Meeting Minutes  
January 17, 2019*

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 January 16, 2019.

Chairman Burrage called the meeting to order. Other members present was Vice-Chairman Jolley. Also present was Ernest Short, Counsel to the Commissioners.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on January 15, 2019. Chairman Burrage 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 the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, 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 a waiver of interest, upon payment of penalty, in Case No. P-18-067. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant Innocent Spouse relief to that portion of the liability attributable to Applicant's income, in Case No. S-18-080. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 3) Vice-Chairman Jolley moved that the Commission grant Innocent Spouse relief, as recommended by the Division, in Case No. S-18-060. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission grant Innocent Spouse relief, as recommended by the Division, in Case No. S-18-073. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant Innocent Spouse relief, as recommended by the Division, in Case No. S-18-074. Chairman

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

- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$963.38, 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. 18-1038712. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest, upon payment of one-half interest and delinquent penalty, in Case No. 18-1056715. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, 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 \$324.62, 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. 18-1065645. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,187.67, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1097426. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$115,357.44, as recommended by the Division, in Case No. 18-1103444. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, 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 \$4,241.04, 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. 18-1115382. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of warrant penalty in the amount of \$266.47, as recommended by the Division, in Case No. 18-1135081. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$7,432.53, upon payment of interest, as recommended by the Division, in Case No. 18-1136363. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3,959.23, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1152289. Chairman, aye; Vice-Chairman, 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 \$1,546.33, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1159035. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$2,703.99, as recommended by the Division, in Case No. 18-1165208. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1168087. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,964.49, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1223042. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest, upon payment of interest in the amount of \$2,892.50 plus delinquent penalty and applicable collection fees, in Case No. 18-1231036. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, 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 \$810.38, 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. 18-1035682. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

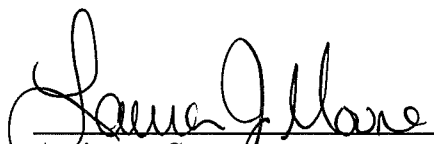
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$6,679.35, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1014615. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver in the amount of \$627.75, 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. 18-1104665. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, 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 \$761.33, 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. 18-1137091.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses dated January 17, 2019. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
7. Chairman Burrage moved that the Commission approve the Equalization/Excise Board re-appointment of Dona Folks, Ellis County, Oklahoma. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
8. Chairman Burrage moved that the Commission approve the Equalization/Excise Board appointment of Steve Semmel, Woodward County, Oklahoma. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
9. Vice-Chairman Jolley moved that the Commission approve the tag agent appointment of Mr. Jeffery Miza, replacing Mr. Jay Mize, Earlsboro, Oklahoma, subject to qualifying under the law. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
10. Vice-Chairman Jolley moved that the Commission approve the tag agent appointment of Ms. Lori Niemyer, replacing Ms. Dana Underwood, Wynnewood, Oklahoma, subject to qualifying under the law. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
11. There was no report from Tax Policy and Research Division.

12. There were no other division reports.

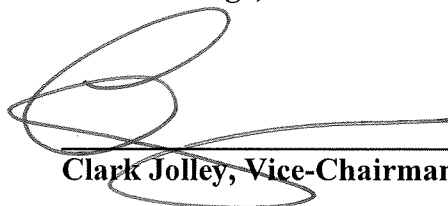
13. There was no new business.

14. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

/ljm