

*Oklahoma Tax Commission Regular Meeting Minutes
February 12, 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 February 11, 2019.

Chairman Burrage called the meeting to order. Other member present was Secretary-Member Kemp.

2. The minutes from the regular commission meeting of February 7, 2019, were continued at the request of the Commission.
3. There was no report from the Executive Director.
4. Chairman Burrage moved that the Commission resolve into Executive Session for discussion regarding Independent School District No. 29, Cleveland County et al. v. Oklahoma Tax Commissioner Steve Burrage, et al; Oklahoma Supreme Court Case No. 117746. 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. Chairman Burrage moved that the Commission refer matter to the Attorney General's office for representation. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Chairman Burrage moved that the Commission resolve into Executive Session for discussion regarding Randolph S. Baskins, et ux., Petitioners v. Oklahoma Tax Commission, US Supreme Court Case No. 18-807. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

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7. Chairman Burrage moved that the Commission refer the matter to the Attorney General's office for representation. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. 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.

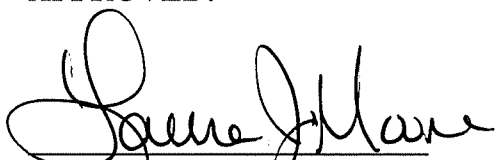
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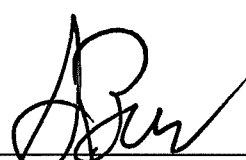
9. Recommendations from Executive Session:

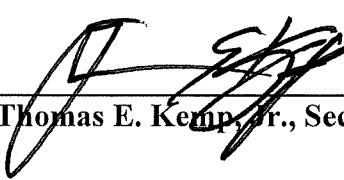
- 1) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent penalty in the amount of \$4,738.77, as recommended by the Division, in Case No. 18-1035772. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent penalty in the amount of \$2,088.38, as recommended by the Division, in Case No. 18-1110373. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Chairman Burrage moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$14,100.30, as recommended by the Division, in Case No. 18-1183285. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$2,594.25, as recommended by the Division, in Case No. 18-1170246. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,380.55, upon payment of tax, 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. 18-1100463. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1,587.83, upon payment of one-half interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1130457. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1143353. 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 in the amount of \$984.24, upon payment of remaining interest, penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1168069. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,260.53, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1188170. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10. Chairman Burrage moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated February 12, 2019. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, 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


Thomas E. Kemp, Jr., Secretary-Member

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