

Oklahoma Tax Commission Regular Meeting Minutes
February 21, 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 20, 2019.

Vice-Chairman Jolley called the meeting to order. Other member present was Secretary-Member Kemp. Also present was Ernest Short, Counsel to the Commissioners.

2. Approval of minutes of commission meeting dated February 19, 2019 were continued at the request of the Commission.
3. There was no report from the Executive Director.
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 grant a waiver of delinquent penalty and remaining interest in the amount of \$1,184.18, upon payment of one-half delinquent interest, under-estimation interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1005650. 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 remaining delinquent interest in the amount of \$1,520.85, 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. 18-1150105. 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 delinquent penalty and remaining interest in the amount of \$1,189.59,

upon payment of one-half interest, as recommended by the Division, in Case No. 18-976849. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

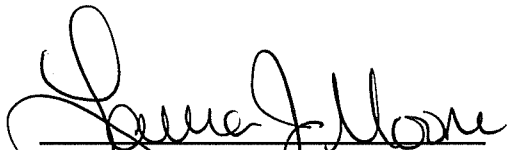
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,949.74, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1021919. Secretary-Member Kemp 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 remaining interest in the amount of \$1,431.91, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1032574. 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 grant a waiver of delinquent penalty and remaining interest in the amount of \$18,883.18, as recommended by the Division, in Case No. 18-1097228. 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 grant a waiver of remaining delinquent interest in the amount of \$891.91, 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. 18-1113410. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$1,828.46, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1141283. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Case No. 18-1181089 was stricken at the request of the Division.

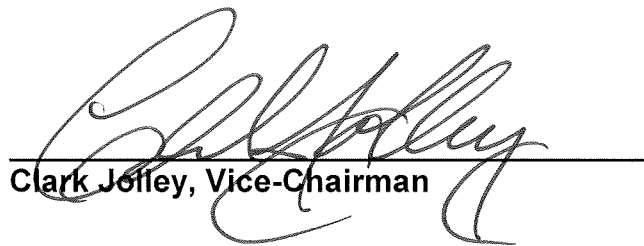
- 10) Vice-Chairman Jolley moved that the Commission waive remaining delinquent interest in the amount of \$1,045.57, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 18-1193030. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission deny a request for settlement, as recommended by the Division, in Case No. 768143. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission adopted the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-16-240-K. 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 approve Notification to the Cabinet Secretary of proposed agency expenses dated February 21, 2019. 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 approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2015 U.S. National Arabian & Half-Arabian Championship Show held October 22, 2015 through October 31, 2015. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Vice-Chairman Jolley moved that the Commission approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2017 U.S. National Arabian & Half-Arabian Championship Show held October 20, 2017 through October 28, 2017. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Vice-Chairman Jolley moved that the Commission approve the adoption of proposed permanent rules to conform them to legislative changes made by the Second Regular Session of the 56th Legislature (2018), to reflect recent policy recommendations, update rule references, improve readability, and delete obsolete language for the following chapters: Chapter 1 Administrative Operations, Chapter 10, Ad Valorem, Chapter 15, Aircraft, Chapter 20, Alcohol and Mixed Beverages, Chapter 50, Income, Chapter 65, Sales and Use Tax, Chapter 85, Various Tax Incentives, Chapter 90,

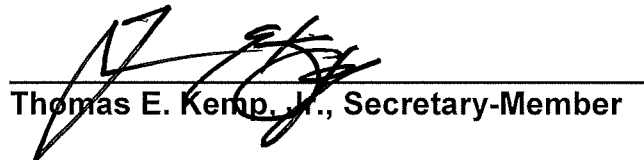
Withholding and Chapter 95, Miscellaneous Areas of Regulatory and Administrative Authority. Secretary-Member Kemp seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 10. There was no report from Tax Policy and Research Division.
- 11. There were no other division reports.
- 12. There was no new business.
- 13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member

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