

Oklahoma Tax Commission Regular Meeting Minutes
March 14, 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 March 13, 2019.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present was Ernest Short, Counsel to the Commissioners and Joe Gappa, General Counsel.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting on March 12, 2019. 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. 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. Recommendations from Executive Session:

- 1) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$1,860.89, upon payment of interest, as recommended by the Division, in Case No. 18-1072448. Chairman Burrage 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 one-fourth interest, upon payment of remaining interest, penalty, warrant penalty and warrant fees; allowing 24 months to pay, in Case No. 18-1129493. 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 remaining interest in the amount of \$7,147.57, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1133144. 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 deny the settlement request, as recommended by the Division, in Case No. 1184276. Chairman Burrage

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 \$1,108.56, upon payment of tax, one-half interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1087773. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Case CR-17-026-H was continued at the request of the Commission.
- 7) Chairman Burrage moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos. FD-19-026-H through FD-19-050-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Chairman Burrage moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated March 14, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Chairman Burrage moved that the Commission approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2018 USA Volleyball High Performance Championships held July 18, 2018 through July 28, 2018. 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 application submitted on behalf of the City of Tulsa for Quality Event status for the 2018 U.S. National Arabian & Half-Arabian Championship Show held October 19, 2018 through October 27, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Chairman Burrage moved that the Commission approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2018 USA BMX Grand Nationals held November 22, 2018 through November 25, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. Chairman Burrage moved that the Commission resolve into Executive Session for discussion regarding Luann Mitchell v. State of Oklahoma ex rel. Oklahoma Tax Commission, in the United States District Court for the Western District of Oklahoma, Case No. CV-19-183. 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.

- 1) Chairman Burrage moved that the Commission refer the matter to the Attorney General's office for representation with assistance of Tina Ikpa, Legal Division. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

11. Chairman Burrage moved that the Commission resolve into Executive Session for discussion regarding Dell Marketing, L.P., et al., v. Oklahoma Tax Commission, Pottawatomie County, Case No. CV-18-41. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

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- 1) The matter was discussed with no action taken.

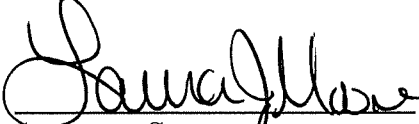
12. There was no report from Tax Policy and Research Division.

13. There were no other division reports.

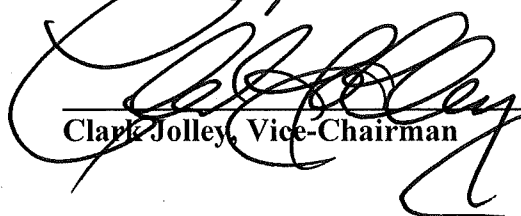
14. There was no new business.

15. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman

Thomas E. Kemp, Jr., Secretary-Member

/ljm