

**Oklahoma Tax Commission Regular Meeting Minutes**  
**April 2, 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 April 1, 2019.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting on March 28, 2019. Vice-Chairman Jolley 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) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of decision made in the matter on January 29, 2019, but granted 2 years to pay, in Case No. 18-1069789. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$1,219.20, upon payment of interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-988909. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest upon payment of one-half interest and full penalty, in Case No. 18-1040915. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 4) Chairman Burrage moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 18-1042974. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest upon payment of remaining interest, delinquent penalty, tax warrant penalty and filing fees, in Case No. 18-1056815. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Case No. 18-1071660 was continued until April 9, 2019 at the request of the Division.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1,235.21, as recommended by the Division, in Case No. 18-1138119. 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 one-half interest upon payment of one-half interest and full penalty, in Case No. 18-1155210. 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 delinquent interest in the amount of \$2,626.34, 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. 18-1190241. 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 remaining interest in the amount of \$9,687.12, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1197097. 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 interest in the amount of \$2,029.09, upon payment of interest in the amount of \$583.50 and delinquent penalty, as recommended by the Division, in Case No. 19-1102297. 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 delinquent penalty and remaining interest in the amount of \$1,612.98, upon payment of one-half interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1153153. 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 and remaining interest in the amount of \$2,011.30, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1203241. 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 \$658.74, 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. 19-1254039. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,872.29, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-1039955. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,843.94, 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. 18-1186094. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$4,496.47, upon payment of interest in the amount of \$1,870.00, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1199045. 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 \$1,600.34, 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-

1202168. 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 one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1204235. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

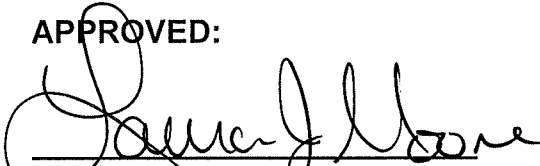
20) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$11,197.22, upon payment of one-half interest, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1264004. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

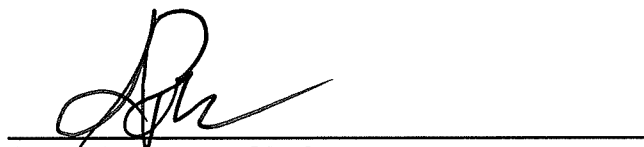
21) Case No. CR-17-026-H was continued at the request of the Commission.

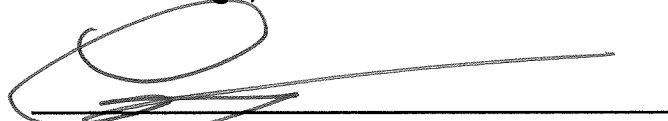
22) Case No. P-09-195-H was continued at the request of the Commission.

6. Chairman Burrage moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated April 2, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve Equalization/Excise Board appointment of Steve Austin, Kay County, Oklahoma.
8. There was no report from Tax Policy and Research Division.
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