

Oklahoma Tax Commission Regular Meeting Minutes
April 4, 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 3, 2019.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting on April 2, 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 grant a partial release, in Case No. PR-19-014. 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 remaining interest in the amount of \$3,553.58, upon payment of \$398.85 interest and delinquent penalty, as recommended by the Division, in Case No. 18-1105385. 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 remaining delinquent interest in the amount of \$2,715.68, 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. 18-1139514. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$783.47, as recommended by the Division, in Case No. 18-1197118. Chairman Burrage 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-fourth interest in the amount of \$1,204.13, as recommended by the Division, in Case No. 18-1200539. 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 one-fourth interest, upon payment of three-fourths interest and all penalty, in Case No. 18-1204231. 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 in the amount of \$973.82, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1068883. 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 interest in the amount of \$2,643.69, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1069995. 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 \$2,119.89, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1073909. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Case No. 19-1098573 was stricken at the request of the Division.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,468.78, 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. 19-1123872. 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 remaining interest and penalties in the amount of \$1,895.39, upon

payment of one-half interest, \$26.00 tax warrant filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1123872S. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

13) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1174277. Vice-Chairman Jolley 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 \$2,421.73, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1188113. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

15) Chairman Burrage moved that the Commission grant a waiver of one-half interest in the amount of \$5,984.58, as recommended by the Division, in Case No. 18-1124376. Vice-Chairman Jolley 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 \$677.65, upon payment of tax, one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-160140. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

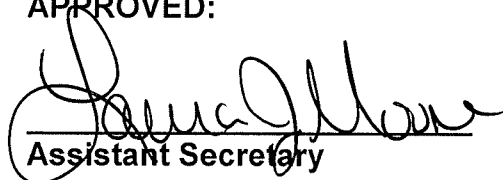
17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and penalties, upon payment of \$1,500.00 tax, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1151358. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

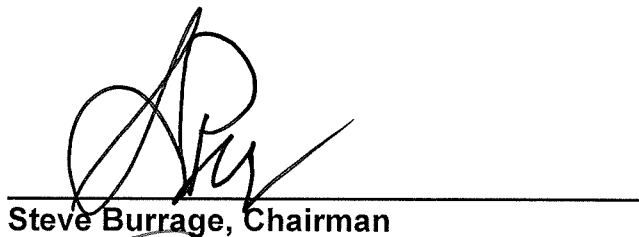
18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,691.46, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1184287. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

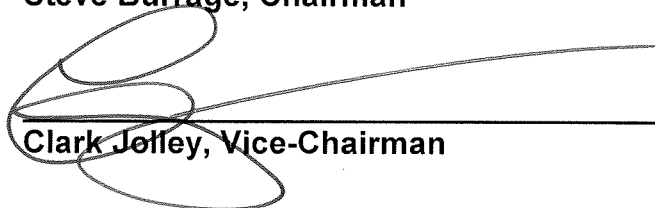
19) Case No. CR-17-026-H was continued at the request of the Commission.

- 6. There was no report from Tax Policy and Research Division.
- 7. There were no other division reports.
- 8. There was no new business.
- 9. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman

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