

***Oklahoma Tax Commission Regular Meeting Minutes***  
***April 23, 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 22, 2019.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Prater. 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 16, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

Chairman Burrage moved to approve the minutes of the regular commission meeting on April 18, 2019. Secretary-Member Prater seconded the motion. 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) Chairman Burrage moved that the Commission grant a waiver of remaining interest, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1112688. Vice-Chairman Jolley 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 one-half use tax interest in the amount of \$2,828.10, as recommended by the Division, in Case No. 18-1141300. 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 \$4,128.66, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1006979. 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 grant a waiver of remaining interest in the amount of \$4,128.66, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1085703. 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 \$1,488.89, upon payment of tax, 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. 19-1113617. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of all penalty and interest, in Case No. 19-1114167. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$4,195.72, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1119694. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3,130.11, upon payment of tax, three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1184238. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$3,336.05, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1215437. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1,215.88, as recommended by the Division, in Case

- No. 19-1222141. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Chairman Burrage moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-19-012. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-16-273-K. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye.
- 13) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-031-K. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye.
6. Chairman Burrage moved to approve the Notification to the Cabinet Secretary of proposed agency expenses dated April 18, 2019 and April 23, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. There was no report from Tax Policy and Research Division.
8. There were no other division reports.
9. There was no new business.
10. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

  
Charles T. Prater, Secretary-Member