

Oklahoma Tax Commission Regular Meeting Minutes
May 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 May 1, 2019.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Prater. Also present was 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 30, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions.
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3330 through 3360. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
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 deny a partial release, as recommended by the Division, in Case No. PR-19-018. 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 partial release upon payment of tax due in the amount of \$17,408.89, in Case No. PR-19-020. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Chairman Burrage moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1111710. Vice-Chairman Jolley 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 a settlement request, as recommended by the Division, in Case No. 898830. 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 deny the waiver request, as recommended by the Division, in Case No. 18-1110515. 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 deny the waiver request, as recommended by the Division, in Case No. 18-1110517. 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 delinquent interest in the amount of \$522.82, 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.18-1129572. 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 delinquent penalty in the amount of \$7,289.01, in accordance with Voluntary Disclosure Agreement #19-45, as recommended by the Division, in Case No. 19-1038990. 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 penalty in the amount of \$2,415.93, as recommended by the Division, in Case No. 19-1091993. 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 remaining delinquent interest in the amount of \$1,728.11, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case 19-1098573. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 19-1105646. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a settlement request, as recommended by the Division, in Case No. 1159373. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$2,000.00, upon payment of interest, as recommended by the Division, in Case No. 19-1139564. Vice-Chairman Jolley

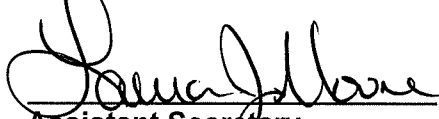
seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of interest in the amount of \$2,282.34, as recommended by the Division, in Case No. 19-1247019. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 19-1265127. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1273026. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,121.67, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1113697. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,036.16, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1115442. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$2,509.33, upon payment of remaining interest and delinquent penalty, as recommended by the Division, in Case No. 19-1126519. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,971.09, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1174308. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Chairman Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge as Amended, in Case No. P-18-006-H. Vice-Chairman Jolley seconded the

motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

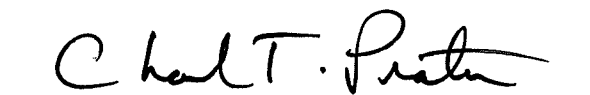
6. Chairman Burrage moved to approve the Notification to the Cabinet Secretary of proposed agency expenses dated May 2, 2019, upon removal of 6950008777 and 6950008778. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed; no action taken.
8. There was no report from Tax Policy and Research Division.
9. There were no other division reports.
10. New business: Discussion of approaches for obtaining tax collection opportunities and enhancement; no action taken.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman

Clark Jolley, Vice-Chairman


Charles T. Prater, Secretary-Member

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