

*Oklahoma Tax Commission Regular Meeting Minutes
May 21, 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 20, 2019.

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

2. Chairman Prater moved to approve the minutes of the regular commission meeting on May 16, 2019. Secretary-Member Burrage seconded the motion. 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 3388 through 3392. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Chairman Prater 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.

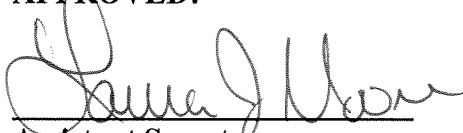
5. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$3,321.93, as recommended by the Division, in Case No. 19-1152514. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Secretary-Member Burrage moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1027243. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1068676. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

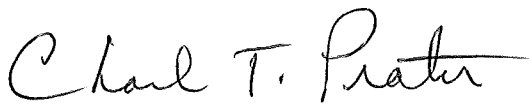
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$340.99, as recommended by the Division, in Case No. 19-1113671. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,770.10, as recommended by the Division, in Case No. 19-1128883. Secretary-Member 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 one-half delinquent interest in the amount of \$647.05, as recommended by the Division, in Case No. 19-1148229. Secretary-Member 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 delinquent penalty in the amount of \$2,390.00, upon payment of interest, as recommended by the Division, in Case No. 19-1227038. Secretary-Member 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 interest in the amount of \$2,873.37, as recommended by the Division, in Case No. 19-1244061. Secretary-Member 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 deny a waiver request, as recommended by the Division, in Case No. 19-1254031. Secretary-Member 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 interest in the amount of \$971.01, upon payment of tax, one-half interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1273159. Secretary-Member 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 grant a waiver of full penalty and one-half interest, as recommended by the Division, in Case No. P-17-131-H. Secretary-Member 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 deny the settlement request; granting a waiver of remaining one-half interest, upon withdrawal of protest, payment of tax, one-half interest and full penalty, as recommended by the Division, in Case No. P-18-245-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of full penalty and interest, as recommended by the Division, in Case No. P-17-209-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Prater moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos. FD-19-101-K through FD-19-125-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission direct Counsel to the Commission to prepare an Order of Remand of the Findings, Conclusions and Recommendations of the Administrative Law Judge, for further consideration and rehearing, in Case No. P-17-101-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Chairman Prater moved that the Commission approve the notification to Cabinet Secretary of proposed agency expenses. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of Dwight Helm, Craig County, Oklahoma. Secretary-Member 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 the request of a waiver of assessed penalty of MLA Amy Hedges for filing late semi-monthly report. Secretary-Member 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 deny an appointment of a new motor license agent in Wapanucka, Oklahoma. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

10. Secretary-Member Burrage moved that the Commission deny an appointment of a new motor license agent in Calera, Oklahoma; moved to close Calera office. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
11. There was no report from Tax Policy and Research Division.
12. There were no other division reports.
13. The meeting was continued until 10:00 a.m. on Wednesday, May 22, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice Chairman

Steve Burrage, Secretary-Member

**Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
May 22, 2019**

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on May 21, 2019, in the Oklahoma City office, re-convened at 10:00 a.m. on the above date in the Oklahoma City office.

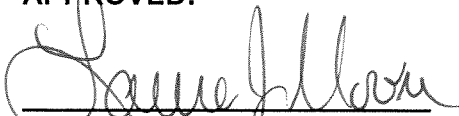
Vice-Chairman Jolley called the meeting to order. Other member present was Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.

2. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed. Executive Director updated the Commissioners; no action taken.

Chairman Prater joined the meeting.

3. There was no new business.
4. The meeting was adjourned.

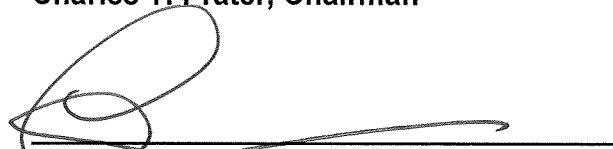
APPROVED:



Assistant Secretary



Charles T. Prater, Chairman



Clark Jolley, Vice-Chairman

Steve Burrage, Secretary-Member

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