

Oklahoma Tax Commission Regular Meeting Minutes
May 28, 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 24, 2019.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was 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 23, 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 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:

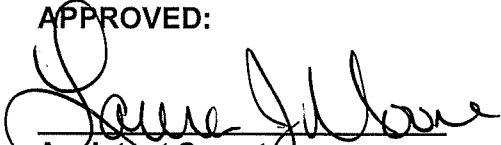
- 1) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of Commission action taken in the matter on December 20, 2018, in Case No. 19-1095578. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of Commission action taken in the matter on December 20, 2018, in Case No. 19-1241234. Secretary-Member 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 deny Taxpayer's request for reconsideration of Commission action taken in the matter on December 20, 2018, in Case No. 19-1184682. 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 Taxpayer's request for reconsideration of Commission action taken in the matter on February 12, 2019; granting a waiver of one-half interest, upon payment of remaining balance due, in Case No. 19-1096896. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

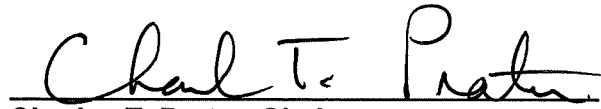
- 5) Secretary-Member Burrage moved that the Commission grant a waiver of all interest, in Case No. 19-1110826. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a settlement request; grant a waiver of remaining balance, upon payment of tax; payment plan of \$100.00 a month for 36 months, in Case No. 1042880. 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 remaining interest in the amount of \$1,404.74, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1301174. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1105808. 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 grant a waiver of remaining delinquent interest in the amount of \$1,004.29, 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. 19-1160193. 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 one-fourth interest in the amount of \$645.35, as recommended by the Division, in Case No. 19-1188305. 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 remaining interest in the amount of \$1,229.34, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1189515. 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 a waiver request, as recommended by the Division, in Case No. 19-1194467. 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 remaining interest in the amount of \$2,338.95, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1282006. Secretary-Member Burrage 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 one-half interest in the amount of \$1,160.20, as recommended by the Division, in Case No. 19-1255035. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 15) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty, as recommended by the Division, in Case No. P-17-140-K. Secretary-Member 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 grant a partial release, as recommended by the Division, in Case No. PR-18-008. Secretary-Member 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 deny a partial release, as recommended by the Division, in Case No. PR-19-015. Secretary-Member 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 partial release, as recommended by the Division, in Case No. PR-19-028. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 19) Chairman Prater moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos. FD-19-126-H through FD-19-150-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 20) Cabinet Secretary David Ostrowe joined the meeting, after which a general discussion was held regarding Commission operations and personnel. No action was taken.
6. Consideration of disapproval of the application submitted on behalf of the City of Grove for Quality Event status for the 2019 Bassmaster Open Central Series held September 12, 2019 through September 14, 2019, was continued at the request of the Division.
 7. There was no report from Tax Policy and Research Division.

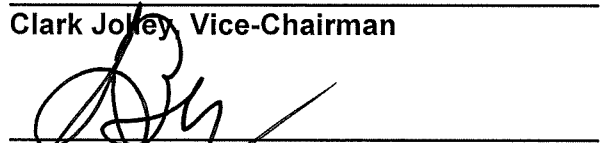
- 8. There were no other division reports.
- 9. The meeting was continued until 9:00 a.m. on Wednesday, May 29, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member

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Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
May 29, 2019

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on May 28, 2019, in the Oklahoma City office, re-convened at 9:00 a.m. on the above date in the Oklahoma City office.

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

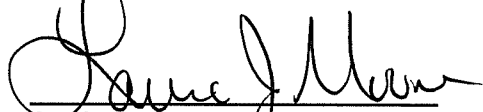
2. Secretary-Member Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

3. Recommendations from Executive Session:

- 1) General discussion was held regarding Commission operations and personnel. No action was taken.
4. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed. Executive Director updated the Commissioners; Joe Milack of FAST Enterprises gave a presentation; no action taken.
5. The meeting was adjourned.

APPROVED:

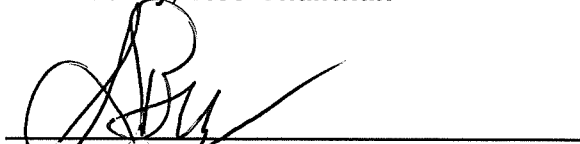


Louise J. Moran
Assistant Secretary



Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman



Steve Burrage, Secretary-Member

Vljm