

**Oklahoma Tax Commission Regular Meeting Minutes**  
**June 11, 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 June 10, 2019.

Chairman Prater called the meeting to order. Other member present was Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners and Joseph Gappa, Legal Division.

2. Chairman Prater moved to approve the minutes of the regular commission meeting on May 30, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:  
Secretary-Member Burrage moved that the Commission approve personnel transactions 3393 through 3409. Chairman Prater seconded the motion. 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. Secretary-Member Burrage seconded the motion. 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) Secretary-Member Burrage moved that the Commission deny taxpayer's request for reconsideration of action taken in the matter on March 7, 2019; granting taxpayer 12 months to pay, in Case No. P-18-218. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,223.18, upon payment of one-half interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1200685. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$7,498.66, upon payment of interest in the amount of \$2,682.00, plus delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1069972. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Burrage moved that the Commission deny taxpayer's request for reconsideration of action taken in the matter on April 10, 2019; granting taxpayer 12 equal monthly payments, in Case No. P-18-218. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Prater moved that the Commission grant taxpayer's request for reconsideration of action taken in the matter on January 8, 2019; granting a waiver of one-half interest, in Case No. 19-1227285. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-004. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Burrage moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-020. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Burrage moved that the Commission grant a waiver delinquent penalty and remaining interest in the amount of \$15,796.97, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1115424. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest in the amount of \$1,739.47, as recommended by the Division, in Case No. 18-1126489. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Burrage moved that the Commission grant a waiver of delinquent penalty in the amount of \$23,120.84, upon payment of interest, as recommended by the Division, in Case No. 19-994834.

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

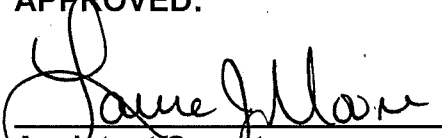
- 11) Secretary-Member Burrage moved that the Commission deny a waiver request, in Case No. 19-1131995. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$538.48, 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. 19-1160161. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,383.57, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1179212. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$4,636.30, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1181795. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$670.05, 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. 19-1198026. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Secretary-Member Burrage moved that the Commission grant a waiver of remaining balances of interest and delinquent penalty in the amount of \$7,373.73, upon payment of one-fourth interest, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1202528. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

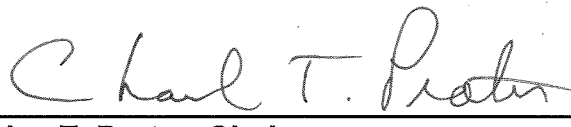
- 17) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3,480.34, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1204542. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,497.48, upon payment of three-fourths delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1210076. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$383.60, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1246160. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$792.81, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1257197. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$19,746.66, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1122504. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$734.31, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1153277. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 23) Secretary-Member Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$3,874.54, upon payment of one-fourth interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1263087. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Secretary-Member Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-158-K. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Secretary-Member Burrage moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-158-K. Chairman Prater seconded the motion. 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. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Discussion and possible action regarding Agreement for Administration of Municipal Sales and Use Tax ordinances was continued at the request of the Commission.
8. Secretary-Member Burrage moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 17, 2019 meeting regarding certification of county abstracts under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. 2011, Section 2867. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Secretary-Member Burrage moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 17, 2019 meeting regarding county compliance under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. 2011, Section 2830B. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 10. Secretary-Member Burrage moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 17, 2019 meeting regarding the certification of fair cash values of Oklahoma taxable property of railroads, air carriers, and public service corporations under 68 O.S. 2011, Sections 2858 and 2859. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 11. Secretary-Member Burrage moved that the Commission approve the findings and recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 17, 2019 meeting regarding late filing penalties of railroads, air carriers and public service corporations under 68 O.S. 2011, Section 2857B. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 12. There was no report from Tax Policy and Research Division.
  
- 13. There were no other division reports.
  
- 14. The meeting was continued to 9:30 a.m. on Wednesday, June 12, 2019.

APPROVED:

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Steve Burrage, Secretary-Member

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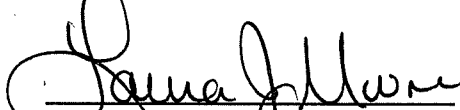
**Oklahoma Tax Commission Regular Meeting Minutes**  
**Continued Meeting**  
**June 12, 2019**


1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on June 11, 2019, in the Oklahoma City office, re-convened at 9:30 a.m. on the above date in the Oklahoma City office.

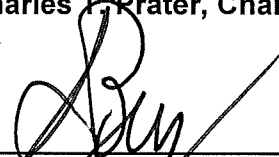
Chairman Prater called the meeting to order. Other member present was Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.

2. Secretary-Member Burrage moved that the Commission approve the Agreement for Administration of Municipal Sales and Use Tax Ordinances. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed. Executive Director updated the Commissioners.  
Secretary-Member Burrage moved that the Commission give the Executive Director authority to proceed with selecting the company for offsite disaster recovery for non-OneLink servers. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. New business: Commission approved reopening the cashier's window at the Tulsa office.
5. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Steve Burrage, Secretary-Member

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