

Oklahoma Tax Commission Regular Meeting Minutes
June 18, 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 17, 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.

2. Chairman Prater moved to approve the minutes of the regular commission meeting on June 11, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Secretary-Member Burrage left the meeting.

3. There was no Executive Director's Report.
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. 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 action taken in the matter on January 15, 2019; granting 18 months to pay, in Case No. 19-1184758. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,065.05, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1174227. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,906.70, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1070979. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,513.22, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1096761. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$7,244.49, upon payment of \$1,000.00 interest, as recommended by the Division, in Case No. 19-1101618. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,003.83, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1111598. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1111703. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,245.88, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1115505. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver delinquent penalty in the amount of \$10,575.11, upon payment of interest, as recommended by the Division, in Case No. 19-1120400.

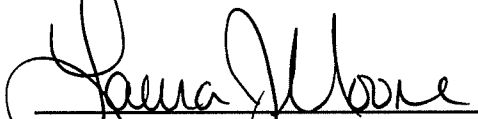
Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,058.01, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1122455. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,167.01, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1160216. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$819.81, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1162228. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$5,206.11, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1187128. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3,230.72, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1188545. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Case No. 19-1196407 was continued at the request of the Commission.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,239.88, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1204564. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining delinquent interest in the amount of \$7,009.70, upon payment of one-half delinquent interest and under-estimation interest, as recommended by the Division, in Case No. 19-1234248. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of tax, one-half interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 18-1138141. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1269086. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-19-002-H. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 21) Discussion and possible action regarding the agency Business Continuity and Disaster Recovery Plan was continued at the request of the Commission.
6. Vice-Chairman Jolley moved that the Commission approve the notification to Cabinet Secretary of proposed agency expenses. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission deny a waiver of assessed penalty against MLA Steve Butler for filing late semi-monthly report. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
8. Discussion and possible action regarding Section 5 of HB 2098 [2019] as the provisions thereof pertain to motor vehicle mailing and notary fees was continued as the request of the Division.
9. Discussion and possible action regarding a request for emergency rulemaking action by Blaine Peterson, President of Oklahoma Society of CPAs was continued at the request of the Commission.


10. There was no report from Tax Policy and Research Division.
11. There were no other division reports.
12. New business: Secretary David Ostrowe and Mark Burget, General Counsel to the Governor, joined the meeting to discuss the Commission's position on interpretation and implementation of the aerospace employee income tax credit.
13. The meeting was continued to 10:30 a.m. on Wednesday, June 19, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member

Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
June 19, 2019

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on June 18, 2019, in the Oklahoma City office, re-convened at 10:30 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. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing agency Business Continuity and Disaster Recovery Plan. 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.

3. Recommendations from Executive Session:

- 1) The agency Business Continuity and Disaster Recovery Plan was discussed; no action taken.

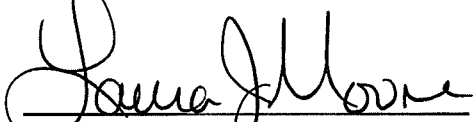
4. Vice-Chairman Jolley moved that the Commission approve Section 5 of HB 2095 [2019] as the provisions thereof pertain to motor vehicle mailing and notary fees. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

5. Chairman Prater moved that the Commission deny a request for emergency rulemaking action by Blaine Peterson, President of Oklahoma Society of CPAs. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


6. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed; No action taken.

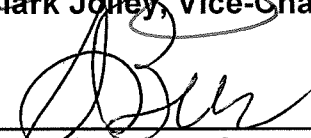
7. New business: Commissioners discussed Commission's position on interpretation and implementation of the aerospace employee income tax credit after meeting June 18, 2019, with Secretary David Ostrowe and Mark Burget, General Counsel to the Governor.
8. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member