

Oklahoma Tax Commission Regular Meeting Minutes
June 25, 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 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 Elizabeth Field, Legal Division.

2. Chairman Prater moved to approve the minutes of the regular commission meeting on June 17, 2019 and June 18, 2019. Secretary-Member Burrage 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 3411 through 3424. 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) Secretary-Member Burrage moved that the Commission grant a waiver of penalty and remaining interest, upon payment of one-half interest, as recommended by the Division, in Case No. P-15-038-H. Vice-Chairman Jolley 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 \$1,500.00, in Case No. PR-19-025. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case Nos. P-18-113-K and P-18-171-H. Chairman Prater 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 all interest and penalty, as recommended by the Division, in Case No. P-19-026-H.

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

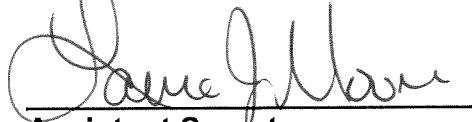
- 5) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 660231. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1019826. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1110823. 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 remaining interest, upon payment of one-half interest and delinquent penalty, in Case No. 19-1134065. 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. 19-1156381. 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 delinquent interest, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1168659. 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 delinquent penalty in the amount of \$67,592.01, in accordance with Voluntary Disclosure Agreement #19-42, as recommended by the Division, in Case No. 19-1169373. 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 grant a waiver of delinquent penalty and remaining delinquent interest in the amount of \$1,657.62, upon payment of one-half delinquent interest, under-estimation interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1206165. Secretary-Member Burrage seconded the


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

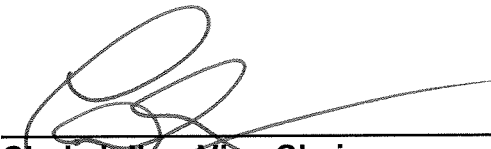
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,340.91, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1229245. 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 remaining delinquent interest in the amount of \$965.88, 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. 19-1243043. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) CR-17-026-H was discussed; no action taken.
- 16) Vice-Chairman Jolley moved that the Commission adopted the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos. FD-19-151-K through FD-19-175-K. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-172A-K. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Case No. P-18-011-K was discussed and continued at the request of the Commission.
- 19) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-023-K. 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 approve the notification to Cabinet Secretary of proposed agency expenses. 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 approve FY-2020 Budget. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

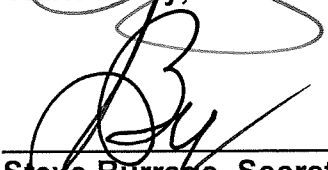
8. There was no report from Tax Policy and Research Division.
9. There were no other division reports.
10. The meeting was continued to 10:00 a.m. on Wednesday, June 26, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member

Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
June 26, 2019

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on June 25, 2019, in the Oklahoma City office, re-convened at 10:00 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.

2. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing agency Business Continuity and Disaster Recovery Plan and Commission Organization, personnel, data processing enhancements and special projects for agency operations. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

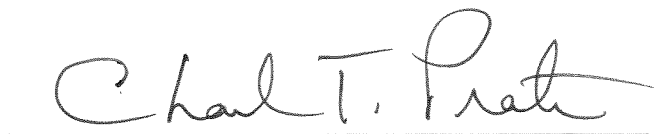
An executive session was held, after which the Commission returned to open meeting.

3. Recommendations from Executive Session:
 - 1) The agency Business Continuity and Disaster Recovery Plan was discussed; no action taken.
 - 2) Commission Organization, personnel, data processing enhancements and special projects for agency operations were discussed; no action taken.
4. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed; No action taken.
5. There was no new business.
6. The meeting was adjourned.


APPROVED:




Assistant Secretary



Charles T. Prater, Chairman



Clark Jolley, Vice-Chairman



Steve Burrage, Secretary-Member