

*Oklahoma Tax Commission Regular Meeting Minutes*  
*July 16, 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 July 15, 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. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on July 9, 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;  
Joe Hapgood, Ad Valorem Division, reported to the Commissioners regarding subcommittee updates at the State Board of Equalization; no action taken.

Personnel Transactions;

Vice-Chairman Jolley moved that the Commission approve personnel transactions 3441 through 3447. 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 request for reconsideration of Commission action taken in the matter on April 4, 2019; granting a waiver of remaining balance due after applying intercept of \$1,612.00 interest, in Case No. 19-1069995. 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 grant a waiver of remaining delinquent interest in the amount of \$1,719.79, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty; granting 12 months to pay, in Case No. 19-1095484. 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 a request for reconsideration of Commission action taken in the matter on May 2, 2019; granting 24 months to pay, in Case No. 19-1160193. 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 Innocent Spouse Relief upon payment of \$1,687.81, in Case No. S-19-013. Secretary-Member Burrage 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 Innocent Spouse Relief, as recommended by the Division, in Case No. S-19-017. 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 Innocent Spouse Relief, as recommended by the Division, in Case No. S-19-014. 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 Innocent Spouse Relief, as recommended by the Division, in Case No. S-19-021. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Case No. 19-1148847 was stricken at the request of the Division.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent interest in the amount of \$15,345.58, as recommended by the Division, in Case No. 18-1183593. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1057806. 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 \$4,374.91, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1079896.

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 in the amount of \$2,144.63, in accordance with Voluntary Disclosure Agreement #18-88, as recommended by the Division, in Case No. 19-1144329. 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 one-half interest on use tax in the amount of \$9,658.58, upon payment of remaining interest and delinquent penalty, as recommended by the Division, in Case No. 19-1193170. 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 \$726.40, as recommended by the Division, in Case No. 19-1208195. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1133421. 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 waiver of delinquent penalty and remaining interest in the amount of \$10,177.67, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1096701. 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 grant a waiver of interest in the amount of \$1,168.57, as recommended by the Division, in Case No. 19-1126860. 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 waiver of remaining delinquent interest in the amount of \$718.66, 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. 19-1133700. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 19) Vice-Chairman Jolley moved that the Commission waive one-fourth delinquent interest in the amount of \$1,058.13, as recommended by the Division, in Case No. 19-1138297. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission waive one-half delinquent interest in the amount of \$11,666.80, as recommended by the Division, in Case No. 19-1158198. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$4,159.45, 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. 19-1164223. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$870.27, 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. 19-1255156. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a Partial Release, as recommended by the Division, in Case No. PR-18-084, Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission grant a Partial Release, as recommended by the Division, in Case No. PR-19-023, Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Vice-Chairman Jolley moved that the Commission grant a Partial Release, as recommended by the Division, in Case No. PR-19-034, Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 26) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case

No. P-17-138-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

27) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-022-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

28) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-201-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

29) Personnel issues regarding recruitment of new agency director; potential consulting arrangement with Tony Mastin; new agency director involvement with any new director hires; and employee survey complaints were discussed; no action taken.

6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated July 16, 2019. 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 terminate the appointment of Motor License Agent, Johnnie Littlefield. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. The Commission discussed the Porter Tag Agency; no action taken.

9. The Commission discussed providing online copies of vehicle registrations; no action taken.

10. Governor's new directive regarding agency use of lobbyists was discussed; no action taken.

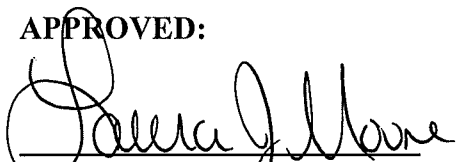
11. There was no report from Tax Policy and Research Division.

12. Internal Audit: Katrina White, Director, reported to the Commission on Internal Audit – Motor Vehicle Division (Accounting Section). Chairman Prater moved that the Commission approve the report submitted. Vice-Chairman Jolley seconded the

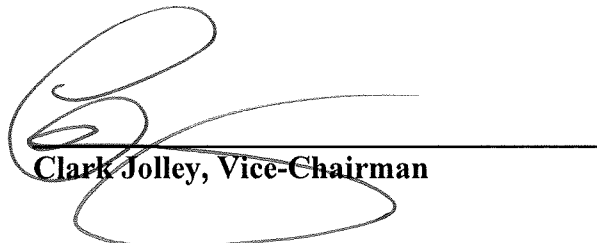
motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 13. Discussion concerning agency priorities was continued at the request of the Commission.
- 14. There was no new business.
- 15. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

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Steve Burrage, Secretary-Member