

Oklahoma Tax Commission Regular Meeting Minutes
July 23, 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 22, 2019.

Chairman Prater called the meeting to order. Other member present was Vice-Chairman Jolley. Also present were Ernest Short, Counsel to the Commissioners and Joseph Gappa, General Counsel.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on July 16, 2019. Chairman Prater 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. The motion was declared adopted.

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

5. Recommendations from Executive Session:
 - 1) Case No. P-18-263-H was stricken at the request of the Division.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest and one-half penalty, upon payment of the tax and remaining penalty and interest, as recommended by the Division, in Case No. P-19-009-K. 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 full penalty and interest, as recommended by the Division, in Case No. P-19-054-H. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 4) Vice-Chairman Jolley moved that the Commission deny a request for reconsideration of Commission action taken in the matter on April 2, 2019, in Case No. 18-1203168. 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 one-fourth interest, upon payment of remaining balance; granting 24 month pay plan, in

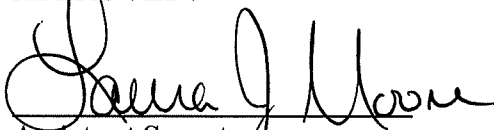
Case No. 19-1152841. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 6) Chairman Prater moved that the Commission grant a request for reconsideration of Commission action taken in the matter on April 25, 2019; granting a waiver of one-half interest, upon payment of remaining delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 18 month pay plan, in Case No. 19-1161370. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a request for reconsideration of Commission action taken in the matter on April 30, 2019; granting a waiver of remaining delinquent interest and under-estimation interest for 2016 in the amount of \$34,698.92, upon payment of one-half delinquent interest, under-estimation interest for 2017, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1161764. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, 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. 18-1159074. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Case No. 1036380 was stricken at the request of the Division.
- 10) Case No. 1061027 was stricken at the request of the Division.
- 11) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1075830. 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 balance due, upon payment of \$500.00, in Case No. 19-1095519. 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 one-fourth income tax interest in the amount of \$1,021.38, upon payment of remaining interest, penalties, filing fees and collection fees, as recommended by the Division, in Case No. 19-1138361. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

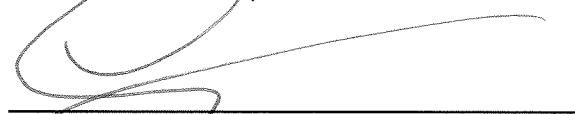
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half income tax interest in the amount of \$15,354.80, as recommended by the Division, in Case No. 19-1178633. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1,294.09, as recommended by the Division, in Case No. 19-1179312. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$115.07, as recommended by the Division, in Case No. 19-1217653. 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 remaining interest in the amount of \$229.15, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1251186. 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 in the amount of \$1,923.27, 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. 19-1267110. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest, in Case No. 19-1281148. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$6,313.69, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1286095. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1228519. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case

- No. P-18-099-H. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-162-K. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-204-K. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 25) Personnel issues were discussed regarding recruitment of new agency director and deputy agency director. Commission to advertise positions.
6. Commission decision at July 16, 2019 meeting to terminate appointment of Johnnie Littlefield, Salina Motor License Agent, stands; Commission not going to discuss it further.
7. There was no report from Tax Policy and Research Division.
8. There were no other division reports.
9. Commission discussion of priorities with action plan, for example:
- Monthly Scorecard;
 - Tax Gap;
 - Website made more functional and user-friendly with color.
10. There was no new business.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman