

*Oklahoma Tax Commission Special Meeting Minutes  
August 1, 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 31, 2019.

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

2. Approval of the minutes of the commission meeting dated July 23, 2019, were continued at the request of the Commission.
3. Executive Director's Report; Personnel Transactions.  
Secretary-Member Burrage moved that the Commission approve personnel transactions 3447 through 3456. 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 grant a waiver of all interest and penalty, as recommended by the Division, in Case No. P-17-103-H. 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 one-half interest and penalty, upon payment of tax and one-half interest, as recommended by the Division, in Case No. P-19-070-H. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Case No. 19-1079943 was stricken at the request of the Division.
  - 4) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$4,075.02, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-

1122752. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 5) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,144.36, 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. 19-1178666. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission deny a request for reconsideration of Commission action taken in the matter on March 1, 2018, as recommended by the Division, in Case No. 19-1224312. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$1,643.14, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-994935. 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 of one-half interest in the amount of \$4,768.51, as recommended by the Division, in Case No. 19-1120585. 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 \$15,804.03, as recommended by the Division, in Case No. 19-1149540. 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 remaining interest in the amount of \$2,449.88, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1153278. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$10,905.33, 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. 19-1160247. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

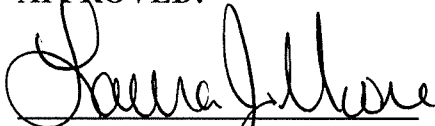
- 12) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,867.10, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1163365. Chairman Prater 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 \$1,038.20, upon payment of one-half interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1174422. 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 delinquent interest in the amount of \$387.17, 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. 19-1206724. 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 interest in the amount of \$1,045.81, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1235960. 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 interest in the amount of \$790.08, 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. 19-1246475. 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 interest in the amount of \$779.33, 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. 19-1267046. 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 \$2,283.60, upon payment of tax, one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1281114.

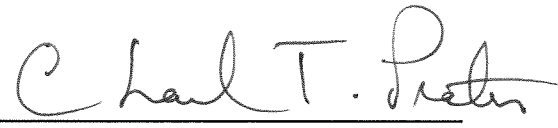
Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

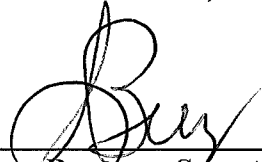
- 19) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$337.69, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1301239. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1204942. 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 in the amount of \$1,096.15, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1242127. 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 delinquent interest in the amount of \$1,477.26, 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. 19-1286377. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Chairman Prater moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-19-004-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Personnel issues regarding new agency director, deputy agency director, social media access and internal security were discussed; no action taken.
6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated July 30, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Secretary-Member Burrage moved that the Commission approve the tag agent appointment of Teresa O'Donnell, replacing Georgia McAfee, Catoosa, Oklahoma, subject to qualifying under the law. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. Secretary-Member Burrage moved that the Commission deny the request from John Walker, Rush Springs MLA, for a deviation in work hours. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. There was no report from Tax Policy and Research Division.
10. There were no other division reports.
11. Commission discussed a list of agency priorities.
  - Monthly scorecard;
  - Culture change;
  - Dividing Compliance into Audit and Compliance; speak with Jim Fourcade;
  - Tax gap;
  - Disaster Recovery;
  - Organizational Chart;
  - Medical Marijuana;
  - Website.
  - Reworking Motor Vehicle System;
  - Monthly action plans.
12. There was no new business.
13. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Steve Burrage, Secretary-Member