

Oklahoma Tax Commission Regular Meeting Minutes
August 6, 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 August 5, 2019.

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

2. Chairman Prater moved to approve the minutes of the regular commission meeting on July 23, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

Chairman Prater moved to approve the minutes of the special commission meeting on August 1, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, 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; 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 penalty and interest, in Case No. P-18-077-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Secretary-Member Burrage moved that the Commission deny a request for reconsideration of Commission action taken in the matter on May 2, 2019, as recommended by the Division, in Case No. 19-1148847 Vice-Chairman Jolley 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 July 16, 2019, as recommended by the Division, in Case No. 19-1158642. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Secretary-Member Burrage moved that the Commission grant a request for reconsideration of Commission action taken in the matter on June 25, 2019; granting a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. 19-1292358. Vice-Chairman Jolley 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 a waiver of remaining interest, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting time to pay, in Case No. 19-1165562. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission grant a waiver of delinquent interest in the amount of \$1,402.92, 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. 18-1128813. Vice-Chairman Jolley 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 interest in the amount of \$1,062.36, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1057986. Vice-Chairman Jolley seconded the motion. 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 balance due for delinquent penalty in the amount of \$2,142.28, as recommended by the Division, in Case No. 19-1099801. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining balance due for interest and penalty in the amount of \$413.32, as recommended by the Division, in Case No. 19-1122608. 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 interest in the amount of \$807.93, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1122726. Secretary-Member

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

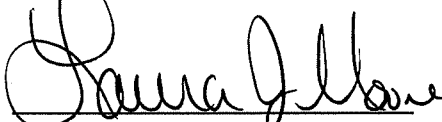
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of \$1,783.06, as recommended by the Division, in Case No. 19-1147552. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1,684.52, upon payment of remaining interest, delinquent penalty, and applicable collection fees, as recommended by the Division, in Case No. 19-1165353. 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 \$2,172.70, 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. 19-1204329. Chairman Prater 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 \$868.85, upon payment of remaining balances, as recommended by the Division, in Case No. 19-1263338. 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 grant a waiver of remaining interest in the amount of \$1,470.45, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1276058. 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 remaining balance of interest and penalty in the amount of \$909.65, as recommended by the Division, in Case No. 19-1277340. 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 remaining interest in the amount of \$1,389.37, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1134121.


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 interest in the amount of \$1,216.23, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1095705. 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 grant a waiver of remaining interest in the amount of \$1,622.29, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1172696. 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 grant a waiver of remaining interest in the amount of \$808.42, upon payment of one-half interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1194848. 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 \$2,832.87, 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. 19-1229723. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Secretary-Member Burrage moved that the Commission grant a Partial Release, as recommended by the Division, in Case No. PR-19-037. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Secretary-Member Burrage moved that the Commission grant a Partial Release, as recommended by the Division, in Case No. PR-19-047. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Personnel issues regarding new agency director and Revenue Administrator II positions were discussed; no action taken.


6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated August 6, 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 approve the tag agent appointment of Kelly Colbert, replacing Glenda Zike, Hartshorne, Oklahoma, subject to qualifying under the law. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Secretary-Member Burrage moved that the Commission deny an appointment of a new motor license agent in Salina. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-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. Meeting was continued to 11:00 a.m., Wednesday, August 7, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member

**Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
August 7, 2019**

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on August 6, 2019, in the Oklahoma City office, re-convened at 11:00 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. Also present was Ernest Short, Counsel to the Commissioners.

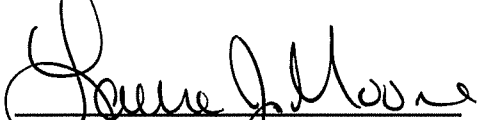
2. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing Business Continuity and Disaster Recovery Plan. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

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

3. Recommendations from Executive Session:

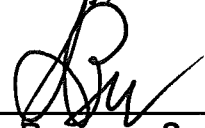
- 1) The agency Business Continuity and Disaster Recovery Plan was discussed; no action taken.
4. Discussion of agency priorities was continued at the request of the Commission.
5. There was no new business.
6. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member