

Oklahoma Tax Commission Regular Meeting Minutes
August 13, 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 12, 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 Elizabeth Field, Legal Division.

2. Chairman Prater moved to approve the minutes of the regular commission meeting on August 6, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Scorecard Report; Personnel Transactions: Secretary-Member Burrage moved that the Commission approve personnel transactions 3457 through 3469. 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) Chairman Prater moved that the Commission approved a settlement proposal, as recommended by the Division, in Case No. P-18-011-K. Secretary-Member Burrage 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 remaining balance, upon completion of pay plan of \$1,000.00 a month for 60 months; pull account back from collections, in Case No. 19-1079943. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Secretary-Member Burrage moved that the Division request innocent spouse relief on behalf of the taxpayer, in Case No. 19-1301347. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

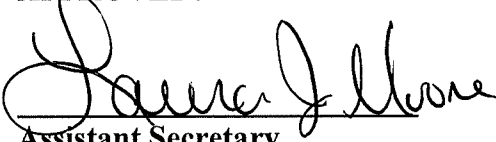
- 4) Secretary-Member Burrage moved that the Commission deny a request for reconsideration of Commission action taken in the matter on June 18, 2019, in Case No. 19-1151333. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$429.46, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1049958. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest in the amount of \$1,044.44, as recommended by the Division, in Case No. 19-1096863. 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 balance due for delinquent penalty in the amount of \$77.07, as recommended by the Division, in Case No. 19-1099706. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$968.29, upon payment of delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1106909. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Prater moved that the Commission grant a waiver of remaining interest in the amount of \$242.86, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1164218. Secretary-Member Burrage 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 delinquent interest in the amount of \$849.23, 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. 19-1179360. 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 \$909.80, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, filing

fees and applicable collection fees, as recommended by the Division, in Case No. 19-1194770. 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 one-half interest in the amount of \$134.17, as recommended by the Division, in Case No. 19-1242048. 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 delinquent interest in the amount of \$3,979.59, upon payment of three-fourths delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1242055. 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 interest in the amount of \$1,159.81, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1243062. 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 partial release, as recommended by the Division, in Case No. PR-19-048. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 16) Internal Audit presented the report on the IT Infrastructure Audit and Vulnerability Assessment.
 - 17) Chairman Prater updated the Commission on applicants for the new agency director position; no action taken.
6. Chairman Prater moved that the Commission approve two Notification(s) to the Cabinet Secretary of proposed agency expenses dated August 13, 2019 and continue one notification to the next meeting. Secretary-Member Burrage 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 late report penalties from John Littlefield (Salina MLA). Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. Veterans Sales Tax Exemptions were discussed; Chairman Prater to contact Veterans Administration for the correct number of veterans eligible for sales tax exemption.
9. There was no report from Tax Policy and Research Division.
10. There were no other division reports.
11. Discussion and possible action concerning agency priorities was continued at the request of the Commission.
12. New business: The Commission discussed a letter from the Chickasaw Nation regarding remittances related to off-premises beer sales; no action taken.
13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Steve Burrage, Secretary-Member