

**Oklahoma Tax Commission Regular Meeting Minutes**  
**August 20, 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 19, 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 August 13, 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:  
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3470 through 3473. 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 move that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-005. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Vice-Chairman Jolley move that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-015. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Vice-Chairman Jolley move that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-037. 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 a waiver of one-half interest in the amount of \$5,237.31, as recommended by the Division, in Case No. 19-1101793. 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 a waiver of remaining delinquent interest in the amount of \$3,648.31, 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. 19-1228498. 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 deny a request for reconsideration of Commission action taken in the matter on June 11, 2019; granting one year to pay, in Case No. 19-1263087. 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 deny a settlement request, as recommended by the Division, in Case No. 1001968. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission accept a settlement request plus payment of \$226.00 for tax warrant penalty and filing fees, as recommended by the Division, in Case No. 1034259. 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 deny a settlement request, as recommended by the Division, in Case No. 1036380. 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 deny a settlement request, as recommended by the Division, in Case No. 1061027. Chairman Prater 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 one-half interest in the amount of \$2,093.02, as recommended by the Division, in Case No. 19-1149596. 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 remaining delinquent interest in the amount of \$843.06, 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. 19-1168664. 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 \$3,728.11, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1171917. 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 remaining delinquent interest in the amount of \$1,377.12, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1196407. 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 delinquent penalty and interest in the amount of \$3,158.97, as recommended by the Division, in Case No. 19-1196593. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest in the amount of \$213,353.54, as recommended by the Division, in Case No. 19-1197489. Vice-Chairman Jolley 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 \$995.43, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1202650. 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 and penalty in the amount of \$5,966.09, upon payment of \$500.00 interest, as recommended by the Division, in Case No. 19-1207808. 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 deny a settlement request, as recommended by the Division, in Case No. 1263440. 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 \$541.13, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1270105.

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 one-half interest in the amount of \$931.38, as recommended by the Division, in Case No. 19-1275103. 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 interest in the amount of \$28,211.25, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1275633. 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 deny a settlement request, as recommended by the Division, in Case No. 1116900. 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 waiver of remaining interest in the amount of \$1,355.62, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1185664. 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 waiver of delinquent penalty and remaining interest in the amount of \$4,210.28, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1192601. 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 grant a waiver of delinquent penalty and one-half interest in the amount of \$1,495.00, as recommended by the Division, in Case No. 19-1200929. 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 grant a waiver of remaining interest in the amount of \$1,096.81, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1246593. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Vice-Chairman Jolley moved that the Commission grant a partial release, in Case No. PR-19-035. Secretary-Member Burrage seconded the motion.

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


- 29) The Commissioners discussed applicants for the new agency director position; tax gap scorecard regarding underreported and non-reported taxes; concerns regarding Paylt System; no action taken.
6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated August 20, 2019 and deny proposed agency expenses dated August 13, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. There was no report from Tax Policy and Research Division.
8. There were no other division reports.
9. Discussion and possible action concerning agency priorities.
- Proposed security changes.
10. New business.
11. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Charles T. Prater, Chairman

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Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member