

Oklahoma Tax Commission Regular Meeting Minutes
August 27, 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 26, 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. Chairman Prater moved to approve the minutes of the regular commission meeting on August 20, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no Executive Director's Scorecard Report.
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 one-half interest upon payment of one-half interest and penalty, as recommended by the Division, in Case No. P-19-107. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Chairman Prater moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1292179. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Secretary-Member Burrage moved that the Commission deny a request for reconsideration of Commission action taken in the matter on April 18, 2019; granted payment plan of \$75.00 per month until balance paid in full, in Case No. 18-1161417. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$4,190.86, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; allowing 18 months to pay, in Case No. 19-1267176. 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 \$16,233.33, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1133899. 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 remaining interest in the amount of \$11,537.00, upon payment of one-fourth interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1162221. 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 \$9,749.31, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1208448. 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 remaining delinquent interest in the amount of \$11,068.14, 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. 19-1215854. 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 remaining delinquent interest in the amount of \$2,959.02, 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. 19-1240250. 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 \$1,573.09, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1307005.

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 \$867.43, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1309039. 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 \$971.32, 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. 19-1273083. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Prater moved that the Commission grant a waiver of one-half interest in the amount of \$792.83, upon payment of delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1282088. Secretary-Member Burrage seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) The Commissioners discussed applicants for the new agency director position; no action taken.
6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated August 27, 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 Internal Audit Reports submitted by Katrina White for Motor Vehicle-Title 42; MSD Banking Operations-Surprise Cash Count; and MSD-Appportionment and Reconciliations. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. The Commissioners discussed Executive Order 2019-29; no action taken.
9. There was no report from Tax Policy and Research Division.
10. There were no other division reports.
11. Discussion of agency priorities was continued at the request of the Commission.

- 12. New business.
- 13. The meeting was adjourned.

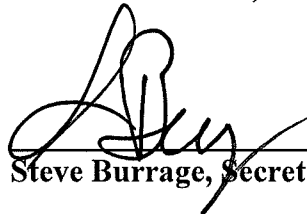
APPROVED:



Assistant Secretary



Charles T. Prater, Chairman



Steve Burrage, Secretary-Member