

**Oklahoma Tax Commission Regular Meeting Minutes
September 17, 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 September 16, 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. Secretary-Member Burrage moved to approve the minutes of the regular commission meeting on September 12, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
4. There was no scorecard report.
5. 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.

6. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case No. P-19-013-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$8,526.18, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1111971. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$829.38, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1144334. 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 remaining interest in the amount of \$639.42, upon payment of one-half interest, under-estimation interest, delinquent penalty, tax warrant penalty, filing fees and

applicable collection fees, as recommended by the Division, in Case No. 19-1160485. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1202805. 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 settlement request, as recommended by the Division, in Case No. 1210309. 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 grant a waiver of remaining interest in the amount of \$501.31, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees, as recommended by the Division, in Case No. 19-1216812. Secretary-Member Burrage 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 one-fourth interest, upon payment of three-fourths delinquent interest, in Case No. 19-1246638. 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 one-half interest, upon payment of one-half interest, delinquent penalty, warrant penalty, and applicable collection fees, in Case No. 19-1251594. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-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 \$3,550.39, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granted 24 month pay plan, in case No. 19-1263773. Vice-Chairman Jolley 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 interest in the amount of \$2,940.91, 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.
- 12) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1276102. 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 interest in the amount of \$3,838.59, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1277392. 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 balance in the amount of \$1,165.19, as recommended by the Division, in Case No. 19-1286351. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. 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 one-half interest in the amount of \$783.08, upon payment of remaining balances, as recommended by the Division, in Case No. 19-1377006. 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 interest in the amount of \$1,065.06, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1280213. 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 partial release, as recommended by the Division, in Case No. PR-19-040. 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 partial release, upon full payment of tax lien, in Case No. PR-19-054. 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 partial release, as recommended by the Division, in Case No. PR-19-058. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Commission organization, personnel, data processing enhancements and special projects for agency operations were continued.


- 21) Directives to the Executive Director were continued.
7. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated September 17, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 8. Department of Public Safety should be contacting tag agents regarding REAL ID; Commissioner Jolley to draft request for advisory opinion from Ethics Commission.
 9. Secretary-Member Burrage moved that the Commission approve the Internal Audit Report submitted by Katrina White for AMD-Tax Warrants. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 10. There was no report from Tax Policy and Research Division.
 11. There were no other division reports.
 12. Discussion of agency priorities was continued at the request of the Commission.
 13. There was no new business.
 14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member