

Oklahoma Tax Commission Regular Meeting Minutes
Tulsa Office
September 26, 2019

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 10:00 a.m., on the above date, in the Tulsa 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 10:00 a.m., on September 25, 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 17, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:
Secretary-Member Burrage moved to approve personnel transaction 3479. Vice-Chairman Jolley 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) 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-18-028-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission deny a request for reconsideration of Commission action taken in the matter on November 20, 2017, as recommended by the Division, in Case No. X-12-136. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Waiver request withdrawn; taxpayer to make payment in full, in Case No. X-18-326.
- 4) Vice-Chairman Jolley moved that the Commission deny a waiver request; granting 12 month pay plan, in Case No. X-19-151. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Burrage moved that the Commission grant a request for reconsideration; granting a waiver of one-half interest upon payment of one-half interest, in Case No. 19-1180728. Vice-Chairman Jolley 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 request for reconsideration of Division action taken in the matter on March 25, 2019; granting a refund of all interest and penalty, in Case No. 19-1235728. Chairman Prater 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 one-half interest, upon payment of remaining balance due, in Case No. 19-1242331. 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 deny a request for reconsideration of Commission action taken in the matter on October 30, 2018; granting 15 month pay plan, in Case No. 19-1035911. Chairman Prater 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 request for reconsideration of Commission action taken in the matter on July 16, 2019, in Case No. 19-1164223. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) General Counsel advised that the OTC has jurisdiction to enforce law relating to tax collection of medical marijuana sales; that Reciprocal Agreement with Health Department needs to be updated. Vice-Chairman Jolley moved that the General Counsel draft a resolution to present at a later date. Secretary-Member Burrage seconded the motion.

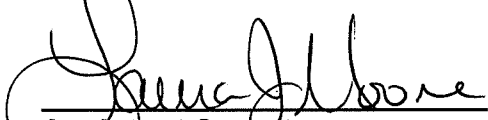
Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated September 26, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
7. Commissioners discussed the FY2021 Budget request. Vice-Chairman Jolley moved that the matter be discussed at a later date after receiving and having time to study the balance sheet and any other documentation regarding the State's operating fund. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Briefing of tag agents to occur on October 9, 2019 at the Oklahoma Tax Commission, Oklahoma City office.
9. Vice-Chairman Jolley moved that the Commission not reopen a tag office in Tulsa, Oklahoma, upon resignation of current agent Kerri Fenimore. 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 not reopen a tag office in Marlow, Oklahoma, upon resignation of current agent Cheri Miller. 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 reopen a tag office in Pryor, Oklahoma, upon resignation of current agent Cindy Forman and appoint Ms. Hoover, pending passing necessary background information. 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 reopen a tag office in Anadarko, Oklahoma. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
13. There was no report from Tax Policy and Research Division.
14. There were no other division reports.
15. Discussion of agency priorities was continued at the request of the Commission.


16. There was no new business.

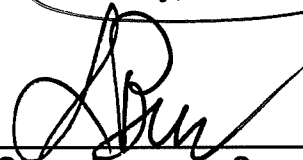
17. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member