

Oklahoma Tax Commission Regular Meeting Minutes
October 15, 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 October 14, 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. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on October 8, 2019 and October 10, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:
Vice-Chairman Jolley moved to approve personnel transactions 3482 through 3484. 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 moved that the Commission grant a waiver of one-half interest up to the agreement date and all interest thereafter, upon payment of penalties and one-half interest up to the agreement date, in Case No. P-16-173-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 one-half interest, upon payment of the tax and remaining interest, in Case No. P-17-162-K. Secretary-Member Burrage seconded the motion.

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

- 3) Secretary-Member Burrage moved that the Commission grant a waiver of all penalties and interest, in Case No. 19-1101484. Vice-Chairman Jolley 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 reconsideration of Commission action taken in the matter on July 9, 2019; granting 24 month pay plan, in Case No. 19-1110747. 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 delinquent penalty and one-half interest in the amount of \$26,882.35, as recommended by the Division, in Case No. 19-1127848. 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 waiver request, as recommended by the Division, in Case No. 18-1102172. 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 \$6,390.81, upon payment of one-fourth interest, delinquent penalty, warrant penalty, filing fees and applicable collections, in Case No. 19-1114623. 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 remaining interest in the amount of \$768.85, upon payment of one-half interest, underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1154732. 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 remaining interest in the amount of \$45,701.79, upon payment of \$25,260.12 interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1179459. 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 grant a waiver of delinquent penalty and remaining interest, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1224323. 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 grant a waiver of remaining interest in the amount of \$884.94, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1264123. 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 settlement request, as recommended by the Division, in Case No. 1250486. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Case No. 19-1269533 was stricken at the request of the Division.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,033.72, upon payment of three-fourths delinquent interest, underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1273213. 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 one-half interest in the amount of \$958.14, upon payment of remaining balances and applicable collection fees, as recommended by the Division, in Case No. 19-1289197. 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 one-half interest in the amount of \$11,347.30, upon payment of remaining interest, in Case No. 19-1301333. 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 waiver of remaining interest in the amount of \$3,147.36, upon payment of one-half delinquent interest, delinquent penalty and underestimation interest, in Case No. 19-1148903. 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 delinquent interest in the amount of \$1,829.65, upon payment of \$602.00 delinquent interest and all delinquent penalty, as recommended by the Division, in Case No. 19-1197554. 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 waiver of interest and delinquent penalty in the amount of \$1,864.11, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1233507. Chairman Prater 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 one-half interest in the amount of \$1,337.46, upon payment of remaining interest, as recommended by the Division, in Case No. 19-1286433. 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, upon payment of remaining balances, in Case No. 19-1301459. Chairman Prater 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 partial release, as recommended by the Division, in Case No. PR-19-044. 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 partial release, as recommended by the Division, in Case No. PR-19-056. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

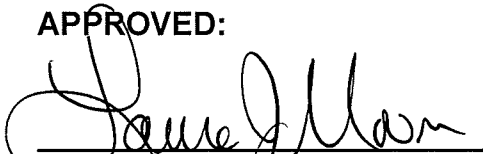
24) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. FD-19-251-F through FD-19-275-F. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Vice-Chairman Jolley moved that the Commission approve Notification(s) to the Cabinet Secretary of proposed agency expenses dated October 2, 2019 and October 8, 2019. 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 approve the Equalization/Excise Board appointment of Larry Gallo, Wagoner County. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


8. The meeting was continued to 10:00 a.m. on Wednesday, October 16, 2019.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member

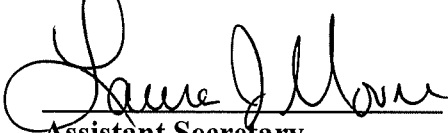
Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
October 16, 2019


1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on October 15, 2019, in the Oklahoma City office, re-convened at 10:00 a.m. on the above date in the Oklahoma City office.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley via telephone and Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners and Jay Doyle, Executive Director.

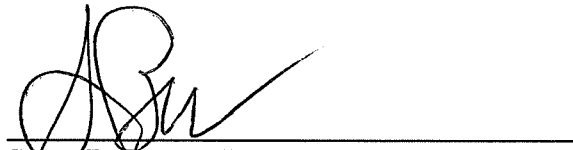
2. Brian Walters, The 420 CFO, discussed medical cannabis and accounting; no action taken.
3. There were no other division reports.
4. Discussion of agency priorities was continued at the request of the Commission.
5. There was no new business.
6. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member