

**Oklahoma Tax Commission Regular Meeting Minutes**  
**October 22, 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 21, 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 October 15, 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 3485 and 3498. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-050. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-053. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-054. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-061. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-071. 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 taxpayer's request for reconsideration of Commission action taken in the matter on August 27, 2019; granting 48 month pay plan of \$500 per month, in Case No. 19-1133899. 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, in Case No. 1019657. 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 \$32.88, upon payment of one-half interest plus penalty, as recommended by the Division, in Case No. 19-1084805. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Case No. 19-1095760 was continued at the request of the Commission.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$29,863.29, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1120617. 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 delinquent interest in the amount of \$115.07, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1144447. 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 one-half interest, in Case No. 19-1160390. 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 one-half interest in the amount of \$1,862.31, as recommended by the Division, in Case No. 19-1166684. 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 delinquent penalty in the amount of \$2,827.50, as recommended by the Division, in Case No. 19-1236389. Chairman Prater 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 remaining delinquent interest in the amount of \$918.23, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1240218. 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 \$11,375.96, as recommended by the Division, in Case No. 19-1248166. Chairman Prater 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 delinquent interest in the amount of \$31.87, upon payment of one-half delinquent interest and delinquent penalty, as recommended by

the Division, in Case No. 19-1260086. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

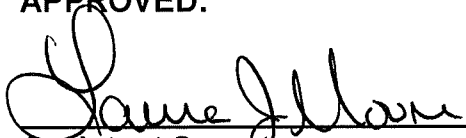
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$1,560.31, as recommended by the Division, in Case No. 19-1275526. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$34,846.62, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1297076. 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 \$2,027.53, upon payment of one-half interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1301344. Chairman Prater 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 remaining interest in the amount of \$1,761.63, upon payment of one-half interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1122686. 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 one-fourth delinquent interest in the amount of \$1,419.11, as recommended by the Division, in Case No. 19-1242332. 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 grant a waiver of remaining delinquent interest in the amount of \$1,095.13, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1256013. 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 delinquent interest in the amount of \$2,223.75, upon payment of three-fourths delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1257791. 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 remaining one-fourth interest in the amount of \$790.34, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1272577. 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 deny a partial release, as recommended by the Division, in Case No. PR-19-063. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Case No. PR-19-065 was continued at the request of the Commission.
- 28) Vice-Chairman Jolley moved that the Commission adopting the Findings, Conclusions and Recommendations (Recommendation of Dismissal) of the Administrative Law Judge, in Case No. CR-19-022-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Vice-Chairman Jolley moved that the Commission adopting the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-19-001-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Vice-Chairman Jolley moved that the Commission adopting the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-19-011-F. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 31) Secretary-Member Burrage moved that the Counsel to Commissioner issue a declaratory order granting taxpayer's application for sales tax exemption, in Case No. R-19-001. Vice-Chairman Jolley 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 October 22, 2019. Vice-Chairman Jolley 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 of agency priorities was continued at the request of the Commission.
  
- 10. The meeting was continued to 10:00 a.m. on Thursday, October 24, 2019.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member

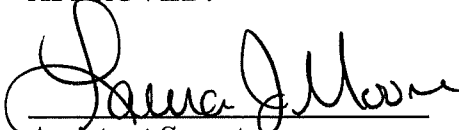
*Oklahoma Tax Commission Regular Meeting Minutes  
Continued Meeting  
October 24, 2019*

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on October 22, 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 member present was Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.

2. Executive Director Doyle updated the Commissioners on the tax gap scorecard report; agency changes; and Bowles Tag Agency numbers; no action taken.
3. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Steve Burrage, Secretary-Member