

Oklahoma Tax Commission Regular Meeting Minutes
October 29, 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 28, 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 22, 2019 and October 24, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no Executive Director's Report.
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 in the amount of \$156.17, upon payment on remaining balances, as recommended by the Division, in Case No. 19-1138552. Chairman Prater 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 delinquent interest in the amount of \$13,247.18, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1156641. 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 one-half interest in the amount of \$3,928.50, as recommended by the Division, in Case No. 19-1165581. 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 delinquent penalty and remaining interest in the amount of \$2,674.79, upon payment of one-half interest, as recommended by the Division, in Case No. 19-1172697. 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. 19-1201356. 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 grant a waiver of previously approved amount of \$11,424.41, upon payment of remaining balance, as recommended by the Division, in Case No. 19-1265821. 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 \$769.90, upon payment of one-half delinquent interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1273318. 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 delinquent penalty in the amount of \$1,625.00, upon payment of interest, as recommended by the Division, in Case No. 19-1277692. 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 delinquent interest in the amount of \$1,342.78, 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. 19-1283055. 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 one-half interest in the amount of \$1,470.21, upon payment of remaining balances, as recommended by the Division, in Case No. 19-1286637. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1353032. 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 remaining delinquent interest in the amount of \$5,031.25, 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. 19-1370211. 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 \$2,651.93, upon payment of remaining interest and delinquent penalty, in Case No. 19-1156708. 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 delinquent interest in the amount of \$2,876.09, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1219314. 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 delinquent interest in the amount of \$5,290.16, upon payment of remaining delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1344052. 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 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.
- 17) Vice-Chairman Jolley moved that the Commission adopt the Corrected Findings, Conclusions and Recommendations of the Administrative Law Judge dated October 14, 2019, in Case No. P-18-243-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Case No. TC-117,968 was not discussed.

- 19) Way2Go Card – General Counsel indicated a letter was being prepared requesting taxpayer’s personal data be expunged from the files of Conduent and Comerica. General Counsel agreed that any periods of limitation that would preclude taxpayer from pursuing available administrative or judicial remedies would be stayed pending negotiations with Conduent and Comerica.

- 6. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of Richard B. Atkins, Cleveland County. Secretary-Member Burrage 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.

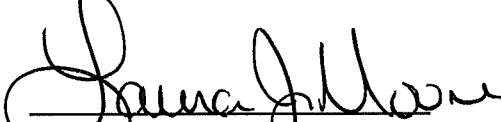
- 8. There were no other division reports.

- 9. The Commissioners updated Representative Brian Hill on the concerns with Way2Go Cards; no action taken.


- 10. There was no new business.

- 11. The meeting was adjourned.

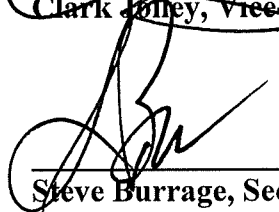
APPROVED:


Assistant Secretary

Charles T. Prater, Chairman



Clark Jolley, Vice-Chairman



Steve Burrage, Secretary-Member