

*Oklahoma Tax Commission Regular Meeting Minutes
December 3, 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 December 2, 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 November 26, 2019. Secretary-Member Burrage 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. 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 \$1,614.23, upon payment of remaining balances; granting 6 month pay plan, in Case No. 19-1162306. 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 delinquent interest in the amount of \$889.43, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1188949. 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 delinquent interest, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, in Case No. 19-1250903.

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 taxpayer's request for reconsideration of Commission action taken in the matter on October 8, 2019; granting a 12 month pay plan, in Case No. 19-1095759 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. 18-1051981. 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. 1124754. 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 delinquent penalty in the amount of \$2,400.00, as recommended by the Division, in Case No. 19-1150855. 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 \$2,298.08, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 19-1160249. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1160432. Vice-Chairman Jolley 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 delinquent interest in the amount of \$1,818.36, upon payment of remaining delinquent interest, delinquent penalty, underpayment interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1166901. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Burrage moved that the Commission grant a waiver of remaining balance in the amount of \$6,042.77, upon payment of one-half interest,

one-half delinquent penalty, plus applicable collection fees, as recommended by the Division, in Case No. 19-1209584. Vice-Chairman Jolley 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 delinquent interest in the amount of \$635.01, as recommended by the Division, in Case No. 19-1223876. 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 \$537.37, upon payment of three-fourths delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1227549. 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 interest in the amount of \$1,648.42, upon payment of one-half delinquent interest, plus delinquent penalty, underpayment interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1228813. 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 remaining interest in the amount of \$2,101.74, upon payment of one-half delinquent interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1228903. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1239278. 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 wavier of remaining balance, upon payment of three-fourths delinquent interest, plus delinquent penalty, under-estimation interest, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1250991. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Case No. 19-1262028 was continued at the request of the Commission.

- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$86.30, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1266190. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission deny a waiver request, in Case No. 19-1269482. 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 remaining delinquent interest in the amount of \$1,441.30, upon payment of one-half interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1274286. 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 delinquent interest in the amount of \$9,115.28, upon payment of delinquent penalty, as recommended by the Division, in Case No. 19-1288266. 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 one-half delinquent interest in the amount of \$462.65, as recommended by the Division, in Case No. 19-1298307. 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 deny a settlement request, as recommended by the Division, in Case No. 1304548. 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 interest in the amount of \$1,590.10, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, in Case No. 19-1313397. 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 grant a waiver of remaining interest in the amount of \$3,051.26, upon payment of one-half audit tax interest,

plus remaining interest on account, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1321134. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

27) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,273.24, upon payment of remaining balances, as recommended by the Division, in Case No. 19-1330162. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

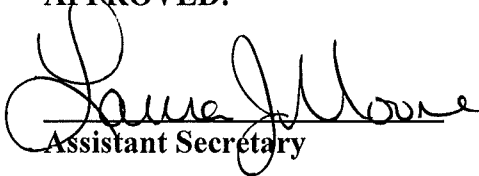
28) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$19,887.32, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1211353. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1270270. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

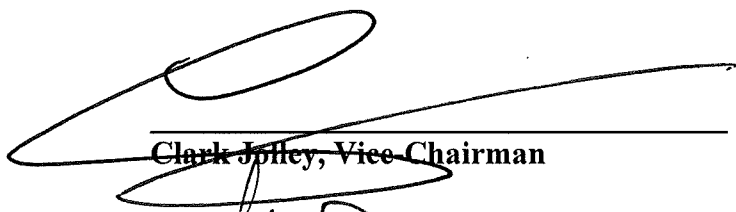
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated December 3, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission deny re-opening tax agency in Gore, Oklahoma upon MLA Peggy Jo Sheffield's resignation effective December 31, 2019. 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 approve the 2020 Schedule of Regular Meetings to be submitted to the Secretary of State. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Discussion and possible approval of FY 2020 re-estimate and forecast of State of Oklahoma revenues administered by the Oklahoma Tax Commission for the State of Oklahoma Equalization Board meeting scheduled to be held December 19, 2019 was stricken at the request of the Commission.
10. There was no report from Tax Policy and Research Division.

- 11. There were no other division reports.
- 12. There was no new business.
- 13. The meeting was adjourned.

APPROVED:


Assistant Secretary

Charles T. Prater, Chairman



Clark Jolley, Vice Chairman



Steve Burrage, Secretary-Member