

**Oklahoma Tax Commission Regular Meeting Minutes
December 17, 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 16, 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 December 12, 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 deny a waiver request, as recommended by the Division, in Case No. P-19-148-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 deny a waiver request, as recommended by the Division, in Case No. 19-1156556. 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 deny taxpayer's request for reconsideration of Commission action taken in the matter on July 11, 2017, in Case No. 19-1273611. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Secretary-Member Burrage moved that the Commission grant a waiver of remaining interest, upon payment of one-half delinquent interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, in Case No. 19-1275664. Vice-Chairman Jolley 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 remaining interest in the amount of \$2,655.66, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1341167. 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 remaining interest in the amount of \$1,393.82, upon payment of one-half delinquent interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1071922. 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 one-half delinquent interest in the amount of \$115.07, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1169871. 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 waiver request, as recommended by the Division, in Case No. 19-1180760. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1187766. 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 remaining interest in the amount of \$27,892.97, upon payment of three-fourths delinquent interest, plus delinquent penalty, tax warrant penalty,

filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1192887. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. 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. 19-1198441. Chairman Prater 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 interest in the amount of \$956.82, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1205295. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1210368. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1228888. 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 delinquent interest in the amount of \$3,456.47, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1233509. 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 remaining interest in the amount of \$1,579.32, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1238272. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest and delinquent penalty in the amount of

\$2,731.95, upon payment of one-half delinquent interest and applicable collection fees, as recommended by the Division, in Case No. 19-1239309. Chairman Prater 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 delinquent penalty in the amount of \$2,078.73, in accordance with the terms of the VC-19-80 agreement, as recommended by the Division, in Case No. 19-1266738. 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 one-half delinquent interest in the amount of \$2,627.09, as recommended by the Division, in Case No. 19-1273494. 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 \$4,005.70, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1275663. 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 delinquent penalty in the amount of \$1,315.69, in accordance with the terms of the VC-19-81 agreement, in Case No. 19-1279904. 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 remaining interest in the amount of \$90.41, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1282353. 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 \$90.41, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1296128. Secretary-Member Burrage

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

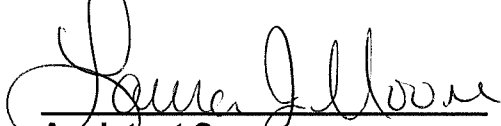
- 24) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$97.20, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1303067. Secretary-Member Burrage 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 delinquent interest in the amount of \$69.87, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1366017. 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 remaining interest in the amount of \$5,316.13, upon payment of one-half delinquent interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1167349. 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 delinquent penalty and remaining interest in the amount of \$19,671.87, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1239289. 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 delinquent penalty and remaining interest in the amount of \$13,997.03, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1260680. 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 grant a waiver of remaining interest in the amount of \$1,854.31, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1266191.

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 grant a waiver of remaining delinquent interest in the amount of \$3,421.95, upon completion of a 12 month payment plan of one-half delinquent interest, plus underestimation interest, delinquent penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1304296/1188977. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,094.20, upon payment of one-half delinquent interest, plus delinquent penalty, in Case No. 19-1389053. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Vice-Chairman Jolley moved that the Commission remand the Findings, Conclusions and Recommendations back to the Administrative Law Judge, in Case No. CR-16-026-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, as corrected by Errata on November 4, 2019, in Case No. P-19-089-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 34) Commissioners discussed Executive Order 2019-13. Previously, out of state travel by Commissioners had been deemed as being "critical to the performance of core agency functions" as specified in the Executive Order. Commissioners determined that all out of state travel by Commissioners be submitted to the Cabinet Secretary for prior approval as specified in the Executive Order 2019-13 issued on April 17, 2019.
- 35) Procedures for communicating with the media were discussed; all future communications with the media to go through Paula Ross, Press Secretary and Legislative Liaison.

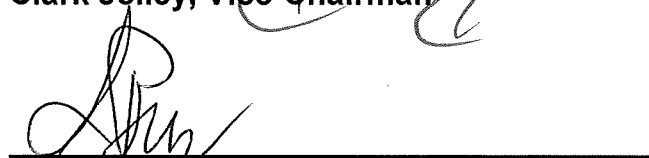
- 6. Chairman Prater moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated December 17, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7. Secretary-Member Burrage moved to terminate Motor License Agent, Molly Smith, of Geary, Oklahoma, effective at 12:00 p.m., on Thursday, December 19, 2019 unless a resignation is received before that date/time. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8. Service recognition was presented to Jay Harrington, Administrative Law Judge, for 25 years of state service; Service recognition for 20 years of state service for Audra Minton, Clerk to Administrative Law Judge Kasper, to be hand-delivered.
- 9. Vice-Chairman Jolley moved to approve internal audit reports on 1) AMD's Warrant Intercept Program, 2) Compliance Division's Notice to Show Cause Section, 3) MSD Surprise Cash Count for 09/30/2019 and 4) MSD Surprise Cash Count for 11/21/2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 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