

Oklahoma Tax Commission Meeting Minutes
February 11, 2020

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 February 10, 2020.

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 February 4, 2020. 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) Case No. P-19-061-K was stricken from the docket until such time as proper procedures have been exhausted.
 - 2) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-009. 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 reconsideration of the Commission action taken in the matter on February 21, 2019; recommendation remains the same; granting 24 month pay plan, in Case No. 18-1005650. 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 interest in the amount of \$11514.05, upon payment of remaining balance, in Case No. 19-1266442. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Case No. 19-1266651 was stricken at the request of the Division.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,211.63, as recommended by the Division, in Case No. 19-1186332. 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 \$974.80, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 18 month pay plan, as recommended by the Division, in Case No. 19-1201770. 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 one-half delinquent interest in the amount of \$1,390.28, 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. 19-1220412. 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 settlement request, as recommended by the Division, in Case No. 1263142. 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 delinquent interest in the amount of \$189.04, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1266630. 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 one-half delinquent interest in the amount of \$328.77, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the

Division, in Case No. 19-1336081. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

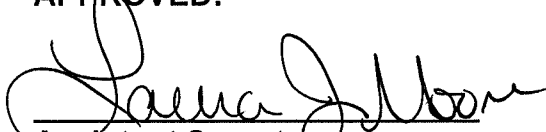
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of all penalty and one-half interest, upon payment of one-half interest, in Case No. 19-1355121. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 13) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,452.65, as recommended by the Division, in Case No. 19-1321313. 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 partial release, in Case No. PR-20-005. 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 subordination request upon payment of \$500.00, plus a payment plan with Harris & Harris of \$225.00 per month for nine months, in Case No. PR-20-007. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 16) Pending litigation cases were not discussed; no action taken.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated February 11, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 7. Commission received notification of resignation of Carl McKittrick, MLA-7315-Broken Arrow, Oklahoma; no action taken.
 8. Commissioners discussed the Governor's "Break the Tape" Initiative; Tax Policy to pull rules not required by statute.
 9. Office of General Counsel Report was continued to 9:00 a.m. on Wednesday, February 12, 2020.
 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 continued to 9:00 a.m. on Wednesday, February 12, 2020.
- 14. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on February 11, 2020, in the Oklahoma City office, re-convened at 9:00 a.m. on February 12, 2020 in the Oklahoma City office.


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.

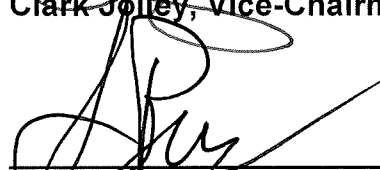
- 15. Commissioners discussed with Legal Division procedures for prosecuting criminal tax fraud.
- 16. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member