

Oklahoma Tax Commission Meeting Minutes
February 25, 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 24, 2020.

Chairman Prater called the meeting to order. Other member present was 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 meetings on February 18, 2020. Secretary-Member Burrage seconded the motion. 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. Secretary-Member Burrage seconded the motion. 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:

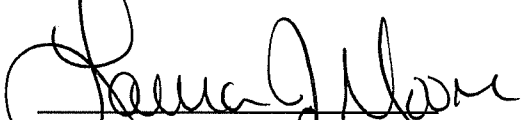
- 1) Case No. 19-1266651 was stricken at the request of the Division.
- 2) Secretary-Member Burrage moved that the Commission deny taxpayer's request for reconsideration of Commission action taken in the matter on January 18, 2018, in Case No. 19-1267753. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest and all penalty, upon payment of one-half interest, in Case No. 19-1275663. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,924.28, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1249606. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 5) Secretary-Member Burrage moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1107959. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission grant a waiver of one-fourth interest, upon payment of three-fourths delinquent interest, plus underestimation interest and delinquent penalty, in Case No. 19-1120853. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Burrage moved that the Commission grant a waiver of penalty and interest in the amount of \$2,185.25, as recommended by the Division, in Case No. 19-1220163. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Burrage moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$809.55, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1256964. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$900.61, 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. 19-1260152. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1264796. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Burrage moved that the Commission deny a waiver request, in Case No. 19-1276396. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest, upon payment of one-half delinquent interest, tax warrant penalty and filing fees, in Case No. 19-1307963. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

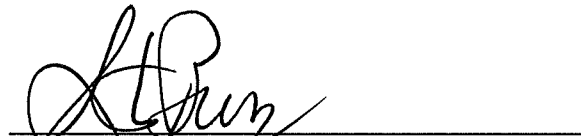
- 13) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,174.03, upon payment of one-half delinquent interest, plus delinquent penalty; granting 12 month pay plan, in Case No. 19-1330484. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$566.61, 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. 19-1374549. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,098.02, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1245802. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$659.74, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 18 month payment, as recommended by the Division, in Case No. 19-1280870. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Secretary-Member Burrage moved that the Commission grant a waiver of one-fourth delinquent interest, upon payment of three-fourths delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 36 month pay plan, in Case No. 19-1297107. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Secretary-Member Burrage moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-19-042. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Secretary-Member Burrage moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-009. Chairman Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Case No. P-19-030-H was stricken at the request of the Commission.

6. Secretary-Member Burrage moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses (6950009962) dated February 25, 2020 and requested additional information regarding 6950009929. Secretary-Member seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. There was no report from Tax Policy and Research Division.
8. Commissioners discussed having Internal Audit check for compliance with Oklahoma statutes and Commission's Order regarding Veterans Exemptions.
9. There were no other division reports.
10. There was no new business.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Steve Burrage, Secretary-Member