

Oklahoma Tax Commission Meeting Minutes
March 10, 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 March 9, 2020.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Joseph Gappa, General Counsel.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on March 3, 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) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-084. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-003. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-004. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-012. 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 grant innocent spouse relief, as recommended by the Division, in Case No. S-20-013. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-019. 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 taxpayer's request for reconsideration of Commission action taken in the matter on February 18, 2020; granting 24 month pay plan, in Case No. 19-1266726. 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 taxpayer's request for reconsideration of Commission action taken in the matter on December 17, 2019; granting 24 month pay plan, in Case No. 19-1167349. 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 interest in the amount of \$3,999.44, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1144317. 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 \$612.38, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1179891. 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 penalty upon payment of interest, in Case No. 19-1190829. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of remaining balance, in Case No. 19-1262296.

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

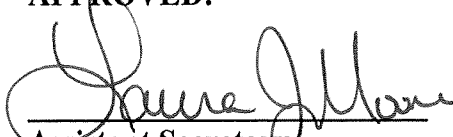
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,860.74, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1266437. Secretary-Member Burrage seconded the motion. 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 \$3,006.03, 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. 19-1266727. 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 \$1,538.08, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1300445. 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 one-half delinquent interest in the amount of \$584.63, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1325654. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1359010. Secretary-Member Burrage 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 one-half delinquent interest in the amount of \$4,538.26, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1369574. 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 \$123.29, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-

1399205. 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 one-half delinquent interest in the amount of \$1,586.27, 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. 19-1410082. 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 one-half delinquent interest in the amount of \$1,121.72, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1311094. 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 penalty in the amount of \$2,720.50, in accordance with VC# 19/59, as recommended by the Division, in Case No. 20-1326911. 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 \$697.81, 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. 20-1344950. 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 delinquent penalty in the amount of \$15,850.32, in accordance with VC# 19-105, as recommended by the Division, in Case No. 20-1374652. 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 one-half delinquent interest in the amount of \$1,735.33, 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. 20-1306586. 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 adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos.

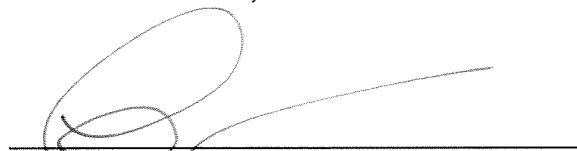
FD-19-426-F through FD-19-450-F. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated March 10, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Service recognition was presented by the Commissioners to Audrey Farnum.
8. There was no report from Tax Policy and Research Division.
9. Commissioners discussed a draft internal audit report on sales tax exemptions; 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