



# OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

CHARLES T. PRATER, Chairman  
CLARK JOLLEY, Vice Chairman  
STEVE BURRAGE, Secretary-Member

2501 NORTH LINCOLN BLVD.  
OKLAHOMA CITY, OK 73194-0001

## AGENDA

### OKLAHOMA TAX COMMISSION REGULAR MEETING

March 17, 2020

1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., March 16, 2020.
2. Approval of minutes of the commission meetings dated March 10, 2020.
3. Executive Director's Report.
4. Proposed Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claim or litigation, and the employment, hiring, appointment, promotion, demotion, disciplining or resignation of individual employees. Executive Session authorized by 25 O.S. § 307 (B)(1)(4)(7) and (11)(e)(6).
  - a. **Waiver of Penalty and Interest; Settlement Requests; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

19-1163666	19-1193609	19-1344798	19-1407062
1179128	19-1304648	19-1367073	19-1287409
19-1179970	19-1334347	19-1401281	19-1385603
5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.
6. Discussion and possible approval of notification to Cabinet Secretary of proposed agency expenses dated March 17, 2020.
7. Consideration and possible adoption of proposed permanent rules to conform them to legislative changes made by the First Regular Session of the 57<sup>th</sup> Legislature (2019), to reflect recent policy recommendations, update rule references, improve readability, and delete obsolete language for the following chapters:
  - OAC 710:10, Ad Valorem
  - OAC 710:22, Boats and Motors
  - OAC 710:50, Income
  - OAC 710:60, Motor Vehicles
  - OAC 710:65, Sales and Use Tax
  - OAC 710:90, Withholding
  - OAC 710:95, Miscellaneous Areas of Regulatory and Administrative Authority

*Oklahoma Tax Commission Regular Meeting Agenda*

*March 17, 2020*

8. Report from Tax Policy and Research Division.
9. Other division reports.
10. New business.
11. Adjournment.

**Oklahoma Tax Commission Meeting Minutes**  
**March 17, 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 16, 2020.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on March 10, 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.

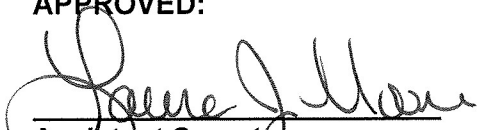
5. Recommendations from Executive Session:
  - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,571.93, as recommended by the Division, in Case No. 19-1163666. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1179128. 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 one-half delinquent interest in the amount of \$537.41, 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. 19-1179970. 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 one-fourth delinquent interest in the amount of \$2,340.99, 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. 19-1193609. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

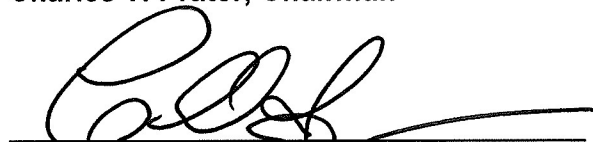
- 5) Vice-Chairman Jolley moved that the Commission deny a request for reconsideration of Commission action taken in the matter on January 14, 2020, in Case No. 19-1304648. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,252.90, 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. 19-1334347. 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 \$2,000.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 19-1344798. 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 \$2,083.37, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1367073. 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 \$13,804.22, 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. 19-1401281. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1407062. 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 \$913.05, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1287409. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

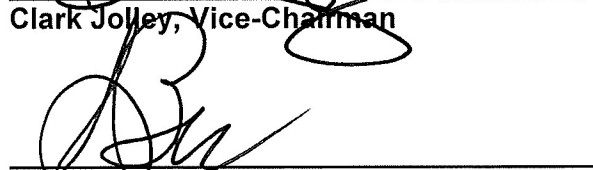
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,360.30, as recommended by the Division, in Case No. 19-1385603. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated March 17, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 7. Vice-Chairman Jolley moved to approve the adoption of the proposed permanent rules to conform them to legislative changes made by the First Regular Session of the 57<sup>th</sup> Legislature (2019), to reflect policy recommendations, update rule references, improve readability, and delete obsolete language for the following chapters: Chapter 10, Ad Valorem; Chapter 22, Boats and Motors; Chapter 50, Income; Chapter 65, Sales and Use Tax; Chapter 90, Withholding; Chapter 95, Miscellaneous Areas of Regulatory and Administrative Authority. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 8. There was no report from Tax Policy and Research.
  
- 9. There were no other division reports.
  
- 10. New business: Commissioners discussed Supreme Court SCAD No. 2020-24; First Emergency Joint Order regarding the COVID-19 State of Disaster; no action taken.
  
- 11. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member