AGENDA
OKLAHOMA TAX COMMISSION REGULAR MEETING
March 24, 2020
1:30 P.M.


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:
      P-20-036-H  19-1179988  19-1309130  19-1414002
      19-1149972  19-1208683  19-1377362  19-1414029
      19-1166846  19-1252881  19-1389081
   b. Partial Releases and Subordination Requests:
      PR-19-076    PR-20-012    PR-20-013
   c. Administrative Law Judges’ Recommendations:
      P-19-030-H

5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.


7. Other division reports.


Oklahoma Tax Commission Meeting Minutes  
March 24, 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 23, 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 and Joseph Gappa, General Counsel.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meetings on March 17, 2020 and March 19, 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 all penalty and interest, as recommended by the Division, in Case No. P-20-036-H. 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 a waiver of one-half delinquent interest in the amount of $238.68, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1149972. 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 and penalty in the amount of $4,040.60, as recommended by the Division, in Case No. 19-1166846. 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-half delinquent interest in the amount of $2,350.53, 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-
1179988. 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 a waiver of remaining delinquent interest in the amount of $609.55, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1208683. 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 $597.98, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1252881. 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 $119.18, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1309130. 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 $2,028.80, 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. 19-1377362. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

9) Case No. 19-1389081 was stricken at the request of the Division.

10) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of $2,657.06, 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. 19-1414002. 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 $3,103.76, upon payment of one-half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1414029. 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 deny a partial release, in Case No. PR-19-076. 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 partial release, in Case No. PR-20-012. 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, as recommended by the Division, in Case No. PR-20-013. 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 adopt the order prepared by Counsel to the Commissioners, modifying the Administrative Law Judge's Findings of Fact and Conclusions dated December 30, 2019, in Case No. P-19-030-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. There was no report from Tax Policy and Research.

7. There were no other division reports.

8. There was no new business.

9. The meeting was adjourned.

APPROVED:

Assistant Secretary

Chairman

Vice-Chairman

Secretary-Member