



# 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 24, 2020**  
**1:30 P.M.**

1. Convene—Notice of Meeting Posted 1:30 P.M., March 23, 2020.
2. Approval of minutes of the commission meetings dated March 17, 2020 and March 19, 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:**

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
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  - c. **Administrative Law Judges' Recommendations:**

P-19-030-H
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5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.
6. Report from Tax Policy and Research Division.
7. Other division reports.
8. New business.
9. Adjournment.

**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:

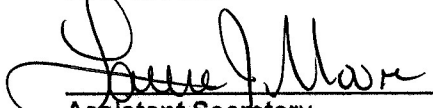
- 1) Vice-Chairman Jolley moved that the Commission grant a waiver of all penalty and interest, as recommended by the Division, in Case No. P-20-036-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman 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-

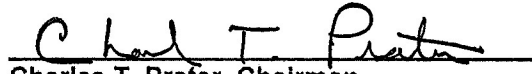
1179988. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 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.

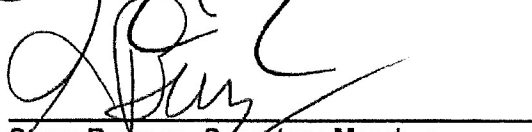
- 13) Vice-Chairman Jolley moved that the Commission deny a partial release, in Case No. PR-20-012. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 14) Vice-Chairman Jolley moved that the Commission grant a partial 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

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member