AGENDA
OKLAHOMA TAX COMMISSION REGULAR MEETING
April 7, 2020
1:30 P.M.

Link to Open Session.

Virtually attending: Charles Prater, Chairman; Clark Jolley, Vice-Chairman; Steve Burrage, Secretary-Member; Ernest Short, Counsel to the Commissioners.


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-20-014 19-1179879 19-1279911 19-1389081 20-1305685
      S-20-010 19-1202966 19-1283055 19-1389174 19-1375285
      19-1157170 19-1245555 19-1338253 19-1402579
      19-1163836 19-1253238 19-1344788 19-1407014
      19-1163893 19-1264839 19-149016 19-1427047
      19-1163946 19-1273736 19-1382280 19-1430109
   b. Partial Releases and Subordination Requests:
      PR-20-011 PR-20-014
   c. Administrative Law Judges’ Recommendations:

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 April 7, 2020.
7. Discussion and possible action regarding Pass Through Entity Tax Extension.


9. Other division reports.


11. Adjournment.
1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, virtually. 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 April 6, 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. (All members attending virtually.)

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on March 24, 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 interest and penalty, as recommended by the Division, in Case No. P-20-014-K. 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-20-010. 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 $2,171.96, upon payment of remaining one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-
1157170. 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 for the Consumer Use Tax portion of the audit in the amount of $5,422.82, as recommended by the Division, in Case No. 19-1163836. 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 one-fourth delinquent interest in the amount of $2,842.04, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 24 month pay plan, as recommended by the Division, in Case No. 19-1163893. 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-fourth delinquent interest in the amount of $4,624.03, 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. 19-1163946. 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 and remaining interest in the amount of $4,546.48, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1179879. 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 $123,630.70, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1202966. 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 one-fourth delinquent interest in the amount of $1,386.05, 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. 19-1245555. 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 $1,425.64, 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. 19-1253238. 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 $1,568.24, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1264839. 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 $1,262.24, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1273736. 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 waiver request, as recommended by the Division, in Case No. 19-1279911. 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 deny taxpayer's request for reconsideration of Commission action taken in the matter on October 29, 2019; granting a 36 month pay plan, in Case No. 19-1283055. 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 remaining interest in the amount of $157,545.28, upon payment of $53,160.00 delinquent interest, plus delinquent penalty, warrant penalty, filing fees, and applicable collection fees, as recommended by the Division, in Case No. 19-1338253. 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 $724.44, as recommended by the Division, in Case No. 19-1344788. 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 grant a waiver of delinquent penalty in the amount of $2,000.00, upon payment of interest, as recommended by the Division, in Case No. 19-1349016. 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 $1,031.18, upon payment of one-half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1382280. 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-fourth delinquent interest and delinquent penalty, upon payment of three-fourths delinquent interest, plus underestimation interest, warrant penalty, filing fees and applicable collection fees; granting 36 month pay plan, in Case No. 19-1389081. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1369174. 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 $2,625.68, 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. 19-1402579. 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 one-half delinquent interest in the amount of $1,287.69, upon payment of one-half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1407014.
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-fourth delinquent interest in the amount of $770.47, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees; granting 18 month pay plan, as recommended by the Division, in Case No. 19-1427047. 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 remaining delinquent interest in the amount of $1,833.45, 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. 19-1430109. 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 $1,702.53, upon payment of one-half delinquent interest, plus delinquent penalty and insufficient fund fee, as recommended by the Division, in Case No. 20-1305685. 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 grant a waiver of one-fourth delinquent interest in the amount of $1,630.45, as recommended by the Division, in Case No. 19-1375285. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

27)Vice-Chairman Jolley moved that the Commission grant a partial release, upon payment of net proceeds, in Case No. PR-20-011. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

28)Vice-Chairman Jolley moved that the Commission deny a request for partial release, as recommended by the Division, in Case No. PR-20-014. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

29)Vice-Chairman Jolley moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case Nos. FD-20-001-F through FD-20-025-F.
Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

30) Case No. P-19-030-H was stricken at the request of the Commission.

31) Vice-Chairman Jolley moved that the Commission adopt the ALJ Findings, as modified by Counsel to the Commissioners, in Case No. P-19-104-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Secretary-Member Burrage moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated April 7, 2020. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7. Commissioner discussed the Pass Through Entity Tax Extension; no action taken.

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

9. There were no other division reports.

10. There was no new business.

11. The meeting was adjourned.

APPROVED:

[Signatures]

Charles T. Prater, Chairman
Clark Jolley, Vice-Chairman
Steve Burrage, Secretary-Member