



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
April 14, 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.

1. Convene—Notice of Meeting Posted 1:30 P.M., April 13, 2020.
2. Approval of minutes of the commission meetings dated April 7, 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-20-010-K	19-1303180	19-1387879	19-1343085	19-1407085
1089706	19-1308531	19-1405485	19-1350160	20-1271752
1124879	19-1319131	19-1410133	19-1357159	
19-1167350	19-1328208	20-1452124	19-1361255	
19-1296699	19-1331328	19-1252345	19-1405668	
 - b. **Partial Releases and Subordination Requests:**
PR-20-018
 - c. **Administrative Law Judges' Recommendations:**
P-19-115-K P-19-203-K
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 14, 2020.
7. Discussion and possible approval of amendments to Commission Order 2020-03-19-04 to correspond with IRS Notice 2020-23.
8. Discussion of excise taxes.
9. Discussion and possible approval for claims against the Ad Valorem Reimbursement Fund.
10. Discussion and possible approval of county supplemental claim against the Ad Valorem Reimbursement Fund.
11. Report from Tax Policy and Research Division.
12. Other division reports.
13. New business.
14. Adjournment.

Oklahoma Tax Commission Meeting Minutes
April 14, 2020

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 13, 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 April 7, 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-20-010-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 deny a settlement request, as recommended by the Division, in Case No. 1089706. 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 deny a settlement request, as recommended by the Division, in Case No. 1124879. 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 deny taxpayer's request for reconsideration of Commission action taken in the matter on January 7, 2020, in

Case No. 19-1167350. 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 one-half delinquent interest in the amount of \$1,907.72, 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. 19-1296699. 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 remaining one-half delinquent interest in the amount of \$3,708.31, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1303180. 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 \$1,209.05, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, as recommended by the Division, in Case No. 19-1308531. 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 remaining one-half interest in the amount of \$2,667.73, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1319131. 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 cap 2002 interest at \$1,922.00 and grant a waiver of one-half recalculated interest upon payment of remainder; also granting 12 month pay plan, in Case No. 19-1328208. 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 \$937.40, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1331328. 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 delinquent interest in the amount of \$2,918.51, as recommended by the Division, in Case No. 19-1387978. 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 waiver request, as recommended by the Division, in Case No. 19-1405485. 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 grant a waiver of one-half delinquent interest in the amount of \$320.55, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1410133. 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 all penalties in the amount of \$3,418.21, in accordance with the terms of VC#20-08, in Case No. 20-1452124. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$827.12, 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. 19-1252345. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Prater moved that the Commission deny a request for reconsideration of Commission action taken in the matter on February 6, 2020, in Case No. 19-1343085. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Prater moved that the Commission grant a waiver of remaining one-half delinquent interest in the amount of \$935.79, 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. 19-1350160. 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 taxpayer's request for reconsideration of Commission action taken in the matter on January 21, 2020; granting payment plan of \$20,000 down payment with 36 monthly payments, in Case No. 19-1357159. Secretary-Member Burrage seconded the motion. Chairman,

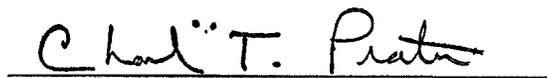
aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

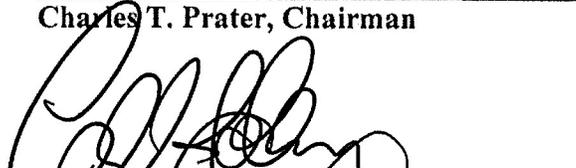
- 19) Chairman Prater moved that the Commission grant a waiver of remaining one-half interest in the amount of \$2,058.31, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1361255. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Prater moved that the Commission grant a waiver of remaining one-half delinquent interest in the amount of \$779.22, 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. 19-1405668. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Chairman Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,751.98, 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. 19-1407085. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Chairman Prater moved that the Commission deny taxpayer's request for reconsideration of Commission action taken in the matter on March 19, 2020, in Case No. 20-1271752. 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 partial release, as recommended by the Division, in Case No. PR-20-018. 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 adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-115-K. 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 adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-203-K. 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 April 14, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Commissioners discussed amendments to Commission Order 2020-03-19-04 to correspond with IRS Notice 2020-23; no action taken.
8. Commissioners discussed excuse taxes; no action taken.
9. Secretary-Member Burrage moved that the Commission approve the claims against the Ad Valorem Reimbursement Fund. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye; The motion was declared adopted.
10. Vice-Chairman Jolley moved to approve the county supplemental claim against the Ad Valorem Reimbursement Fund. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
11. There was no report from Tax Policy and Research.
12. There were no other division reports.
13. There was no new business.
14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member