AGENDA
OKLAHOMA TAX COMMISSION REGULAR MEETING
April 21, 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.


2. Approval of minutes of the commission meetings dated April 14, 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:
      1151923 19-1282522 19-1334810 19-1252889*
      1234143 19-1300545 19-1364099 19-1323348*
      19-1138960 19-1322729 19-1387431 19-1387425*
      19-1220662 19-1323636 20-1213827
   b. Administrative Law Judges’ Recommendations:
   c. Discussion regarding taxpayers remotely attending Commission meetings.

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 21, 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.


11. Other division reports.


Oklahoma Tax Commission Meeting Minutes
April 21, 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 20, 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 14, 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 deny a settlement request, as recommended by the Division, in Case No. 1151923. 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 accept a settlement request, as recommended by the Division, in Case No. 1234143. 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 $1,024.63, 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. 19-1138960. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

[1]
4) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1220662. 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 waiver request, as recommended by the Division, in Case No. 19-1282522. 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 interest in the amount of $433.15, as recommended by the Division, in Case No. 19-1300545. 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-fourth delinquent interest in the amount of $1,762.67, upon payment of three-fourths delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1322729. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1323636. 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 Taxpayer's request for reconsideration of Commission action taken in the matter on March 30, 2020; granting a waiver of all penalty and interest, in Case No. 19-1334810. 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-fourth delinquent interest in the amount of $939.42, 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, in Case No. 19-1364099. 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-fourth delinquent interest in the amount of $3,110.83, 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. 19-1387431. 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 interest in the amount of $11,356.72, as recommended by the Division, in Case No. 20-1213827. 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 $1,120.08, as recommended by the Division, in Case No. 19-1252889. 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 one-half delinquent sales tax interest, plus delinquent sales tax penalty in the amount of $3,980.15, upon payment of one-half delinquent sales tax interest, plus delinquent withholding tax interest and delinquent penalty, as recommended by the Division, in Case No. 19-1323348. 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 one-half interest in the amount of $1,363.84, 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. 19-1387425. 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 adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. CR-19-016-F. 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 remand matter back to the Administrative Law Judge for rehearing to determine facts necessary for an informed decision, in Case No. SJ-19-018-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
18) Commissioners discussed plans to allow taxpayers to remotely attending Commission meetings;

6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated April 21, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


8. No action taken regarding excise taxes.

9. Commissioners discussed the Incentive Evaluation Commission information Report provided by Tax Policy; Tax Policy to attend April 28, 2020 meeting to discuss further.

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

11. There were no other division reports.

12. There was no new business.

13. The meeting was adjourned.

APPROVED:

Assistant Secretary

Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman

Steve Burrage, Secretary-Member