

Oklahoma Tax Commission Meeting Minutes
June 16, 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 June 15, 2020.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present were 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 June 9, 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. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Burrage 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 reconsideration of Commission action taken in the matter on December 16, 2019; granting a waiver of all penalty for 2018 and through June 10, 2019, upon payment of remaining penalty and interest, in Case No. 20-1366186. 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 \$1,208.77, as recommended by the Division, in Case No. 19-1339977. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Secretary-Member Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1361393: Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, recuse; 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 \$1,402.62, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1213830. 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. 20-1262443. 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 delinquent penalty in the amount of \$8,268.37, in accordance with VC Agreement #20-18, as recommended by the Division, in Case No. 20-1331622. 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 \$1,356.36, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 20-1355794. 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 \$842.82, in Case No. 20-1355806. 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 \$835.46, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan for conditional amount, as recommended by the Division, in Case No. 20-1355843. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1363226. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Case No. 20-1363298 was stricken at the request of the Division.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,176.64, upon payment of one-half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 20-1407837. 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. 20-1447028. 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 cap the interest at the amount of tax and grant a waiver of remaining recalculated interest, upon payment of \$714.50 delinquent interest, plus delinquent penalty; granting 12 month pay plan, in Case No. 20-1451288. 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 cap the interest to the amount of tax and grant a waiver of one-half recalculated interest in the amount of \$2,900.59, upon payment of the remaining delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1451401. 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-fourth delinquent interest in the amount of \$675.90, upon payment of three-fourths delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan for conditional amount, as recommended by the Division, in Case No. 19-1366187. 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 delinquent penalty and one-half delinquent interest in the amount of \$10,206.17, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 20-1213984. 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 \$904.29, as recommended by the Division, in Case No. 20-1361661. 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-half delinquent interest in the amount of \$6,668.51, as recommended by the Division, in Case No. 20-1377832. 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 grant a waiver of one-half delinquent interest in the amount of \$999.80, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1515229. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 21) Secretary-Member Burrage moved that the Commission deny a request for partial release, as recommended by the Division, in Case No. PR-20-021. Vice-Chairman Jolley 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 partial release, as recommended by the Division, in Case No. PR-20-025. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 23) Personnel matters were discussed; additional information was requested.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated June 16, 2020; noting for the record, the Streamlined Sales Tax Governing Board reduced its FY21 dues by 50% and are reimbursing states for travel expenses related to the 2019 fall governing board meeting. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


7. Administrative Hearing Services were discussed. Commissioners to talk to the Executive Director about virtual show cause meetings in the future.
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:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member