

**Oklahoma Tax Commission Meeting Minutes**  
**July 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 online and in prominent public view at the Commission's principal office in Oklahoma City from and after 1:30 p.m. on July 20, 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 Elizabeth Field, Interim General Counsel. (All members attending virtually.)

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on July 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. 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) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of principal tax, one-half interest and full penalty; granting 12 month pay plan to pay one-half interest and full penalty in Case No. P-16-033-K. Vice-Chairman Jolley 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 of the use tax interest in the amount of \$470.38, upon payment of one-half interest of the Consumer Use Tax portion of the request, plus delinquent sales tax interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1208837. 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 waiver request, as recommended by the Division, in Case No. 20-1137949. 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 a waiver request, as recommended by the Division, in Case No. 20-1137953. 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. 20-1137959. 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 \$2,312.35, as recommended by the Division, in Case No. 20-1243774. 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 \$8,528.83, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1258924. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Case No. 20-1324798 was stricken at the request of the Division.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent interest and penalty in the amount of \$7,143.63, as recommended by the Division, in Case No. 20-1361408. 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 delinquent penalty in the amount of \$4,983.56, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1377903. 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 \$1,752.06, upon payment of one-

half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 20-1457034. 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 \$871.85, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1461242. 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 \$881.53, 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. 20-1461420. 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 interest in the amount of \$595.69, 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. 20-1554072. 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 one-half delinquent interest in the amount of \$756.16, 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. 20-1561229. 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 deny a request for partial release, as recommended by the Division, in Case No. PR-20-032. 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 deny a request for partial release, as recommended by the Division, in Case No. PR-20-034. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Commissioners discussed the following item in the Proposed Expense Request dated July 21, 2020:
  - a. FY21 renewal of Streamlined Sales Tax Contract between the University of Oklahoma and the Oklahoma Tax Commission.

Vice-Chairman Jolley explained that the contract is a key component of the Tax Commission's sales and use tax collection for each county and moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated July 21, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7. Commissioners discussed the revised draft of the professional services contract with Hampton Barghols, PLLC for defense of complaints made against the Oklahoma Tax Commission and Oklahoma State Board of Equalization relating to protests of ad valorem tax assessments made by the State Board of Equalization. Elizabeth Field advised that this version incorporated the changes discussed with the Chairman; that the Attorney General's Office agrees that the Oklahoma Tax Commission has authority to enter the contract on behalf of the State Board of Equalization pursuant to 68 O.S. § 2858. Elizabeth Field to circulate the Final Agreement signed by Amy Pierce for signature.
8. There was no report from Tax Policy and Research.
9. There were no other division reports.
10. New business: Commissioners agreed to change the meeting on July 28, 2020 from 1:30 p.m. to 10:00 a.m.
11. The meeting was adjourned.

APPROVED:

Laura J. Moore  
Assistant Secretary

Charles T. Prater  
Charles T. Prater, Chairman

Clark Jolley  
Clark Jolley, Vice-Chairman

Steve Burrage  
Steve Burrage, Secretary-Member