

Oklahoma Tax Commission Meeting Minutes
August 11, 2020

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 10:00 a.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 10:00 a.m. on August 10, 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 August 4, 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) Case Nos. P-17-002-H, P-17-013-K, P-17-022-H and P-17-034-K were continued to the August 18, 2020 meeting at the request of the Division to allow taxpayer time to submit additional documents for review.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case No. P-20-004-K. 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 all interest and penalty, as recommended by the Division, in Case No. P-20-062-K. 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. 20-1358898. 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-half delinquent interest in the amount of \$1,071.62, 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. 20-1379999. 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 deny a waiver request, as recommended by the division, in Case No. 20-1390388. 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 \$286,853.50, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1432953. 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 \$316.44, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1442724. 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-half delinquent interest in the amount of \$720.62, 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. 20-1566082. 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, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan, in Case No. 20-1570050. 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 cap the interest to the amount of tax per period and grant waiver of one-fourth of the recalculated interest in the amount of \$2,457.83, upon payment of the remaining delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1456913. 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 \$783.16, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 20-1507238. 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 partial release, as recommended by the Division, in Case No. PR-20-038. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley advised the Commissioners that both Administrative Law Judge's were retiring effective September 1, 2020; both positions are being advertised.

Vice-Chairman Jolley recommended leaving the Administrative Law Judge's Office on Classen; all Commissioners agreed.

Elizabeth Field, Ernest Short and Laura Moore left executive session and returned to open session at the request of the Commissioners while they discussed personnel matters.

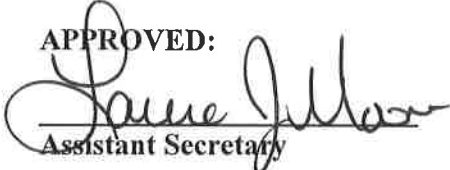
6. Elizabeth Field advised that the Professional Services Contract for Expert Consulting Services for Tribal issues is with Lindsay Robertson at Oklahoma University.


Vice-Chairman Jolley moved that the Commission approve the notification to Cabinet Secretary of proposed agency expenses dated August 11, 2010. 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 approve the Assistant Secretary appointment of Jennifer Jones, Motor Vehicle Division, effective August 11, 2020. 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 terminate Motor License Agent, Ms. Ruby Davis, Nowata County. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. There was no report from Tax Policy and Research.
10. There were no other division reports.
11. New business: Commissioners agreed to change the August 18, 2020 meeting from 1:30 p.m. to 10:00 a.m.
12. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member