

**Oklahoma Tax Commission Meeting Minutes  
September 1, 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 August 31, 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 25, 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 a waiver of one-half interest, upon payment of one-half interest plus penalty for sales and use tax, in Case No. P-18-027-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Sharon Sitzman advised that Case No. S-20-033 on the fact sheet was incorrect; that the correct case number is S-19-033. Vice-Chairman Jolley moved that the Commission grant innocent

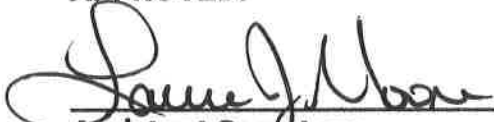
- spouse relief, as recommended by the Division, in Case No. S-19-033. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-035. 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 grant innocent spouse relief, as recommended by the Division, in Case No. S-20-036. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-043. 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 and grant 12 month pay plan, in Case No. X-20-132. 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 interest in the amount of \$76,592.68, upon payment of one-half interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1447846. 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 cap the interest to the amount of tax per period and grant a waiver of one-fourth of the recalculated interest in the amount of \$2,739.42, upon payment of tax, remaining delinquent interest, underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 36 month pay plan, as recommended by

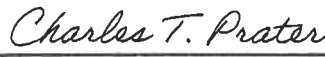
the Division, in Case No. 20-1363298. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$542.15, 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. 20-1451503. 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 \$2,663.00, 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. 20-1570048. 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 a waiver of one-fourth of the recalculated interest in the amount of \$572.70, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 12 month pay plan, as recommended by the Division, in Case No. 20-1396443. 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 partial release, in Case No. PR-20-028. 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-20-032. 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 partial release, in Case No. PR-20-044. 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 the notification to Cabinet Secretary of proposed agency expenses dated September 1, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  
- 7. Chairman Prater discussed recordings of virtual meetings with Mark Burget, General Counsel to the Governor; awaiting further direction.
  
- 8. There were no other division reports.
  
- 9. There was no new business.
  
- 10. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member