



OKLAHOMA Tax Commission

OFFICE OF COMMISSIONERS

Charles T. Prater, Chairman
Clark Jolley, Vice Chairman
Steve Burrage, Secretary-Member

AGENDA
OKLAHOMA TAX COMMISSION REGULAR MEETING
September 8, 2020
1:30 P.M.

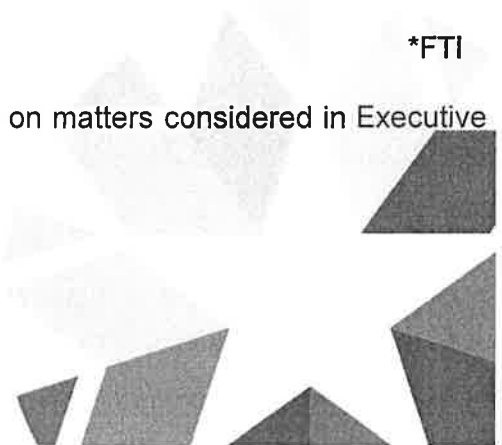
Link to Open Session:

Virtually attending: Charles Prater, Chairman; Clark Jolley, Vice-Chairman; Steve Burrage, Secretary-Member; Ernest Short, Counsel to the Commissioners.

1. Convene—Notice of Meeting Posted 1:30 P.M., September 7, 2020.
2. Approval of minutes of the commission meeting dated September 1, 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:**

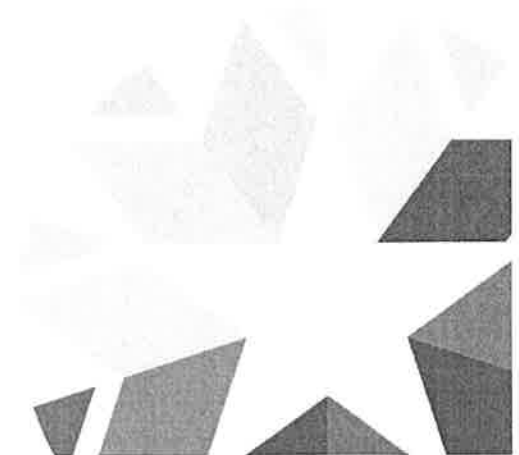
19-1252344	20-1335524	19-1374692*
20-1137342	20-1506105	20-1457513*
 - b. **Partial Releases and Subordination Requests:**
PR-19-003
5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.

*FTI



September 8, 2020

6. Other division reports.
7. New business.
8. Adjournment.



Oklahoma Tax Commission Meeting Minutes
September 8, 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 September 7, 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 September 1, 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. 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 deny a waiver request, as recommended by the Division, in Case No. 19-1252344. 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 \$1,113.80, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also

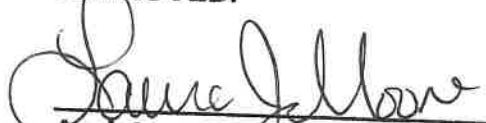
granting 18 month pay plan, as recommended by the Division, in Case No. 20-1137342. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$765.56, 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. 20-1335524. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,459.90, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1506105. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$637.30, 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. 19-1374692. 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 delinquent interest in the amount of \$8,951.75, 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. 20-1457513. Secretary-Member Burrage seconded the meeting. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-19-003.


Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. There were no other division reports.
7. New business: Chairman Prater advised that Abby Dillsaver, Attorney General's Office, gave him direction for recording virtual Commission meetings. Ernest Short, Counsel to the Commissioners, will provide the Commissioners with a written retention plan for virtual meetings for approval.
8. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member