

Oklahoma Tax Commission Meeting Minutes
October 6, 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 from and after 1:30 p.m. on October 5, 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 29, 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. Vice-Chairman Jolley 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 all penalty and interest regarding the worthless stock deduction and grant a waiver of one-half interest and all penalty regarding the disallowance deduction, upon withdrawal of protest and payment of tax and remaining one-half interest, in Case No. P-18-091-H. 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 remaining penalty and interest, upon payment of tax, one-half of the interest and one-half of the penalty, as recommended by the Division, in Case No. P-19-213-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 reconsideration of Commission action taken in the matter on July 21, 2020; granting a waiver of all penalty and interest, in Case No. 20-1258924. 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 settlement request, as recommended by the Division, in Case No. 1426275. 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 \$880.73, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1314749. 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 \$1,680.87, 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. 20-1366815. 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 \$337.18, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1396169. 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-half of the recalculated interest in the amount of \$950.50, 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. 20-1408242. 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 \$4,408.70, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1504796. 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 \$2,098.19, in accordance with the VDA #20-30, as recommended by the Division, in Case No. 20-1505721. 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 the recalculated interest in the amount of \$2,239.60, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan, as recommended by the Division, in Case No. 20-1562170.

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 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 \$471.34, upon payment of the remaining 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. 20-1306973. 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 \$1,259.65, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 18 month pay plan, as recommended by the Division, in Case No. 20-1311364. 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 \$5,005.41, as recommended by the Division, in Case No. 20-1332914. 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 per period and grant a waiver of one-half of the recalculated interest in the amount of \$1,371.81, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1418613. 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-half delinquent interest in the amount of \$935.19, as recommended by the Division, in Case No. 20-1421614. 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 cap the interest to the amount of tax and grant a waiver of one-half of the recalculated interest in the amount of \$47,296.68, upon payment of the tax, plus remaining delinquent interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1519519. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest, upon payment of three-fourths delinquent interest, plus

underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 20-1515529. Secretary-Member Burrage seconded the motion. Chairman, abstain; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 19) Vice-Chairman Jolley moved that the Commission deny a request for partial release, in Case No. PR-20-045. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

At the request of the Commissioners, Elizabeth Field, Ernest Short and Laura Moore left Executive Session while the Commissioners discussed the General Counsel and Administrative Law Judge positions.

- 20) In open session, the Commissioners agreed to make an employment offer to one of the General Counsel candidates.

- 21) In open session, the Commissioners agreed to make an employment offer to one of the Administrative Law Judge candidates.

Laura Moore returned to the meeting.

- 22) The Executive Director discussed the role of the Counsel to the Commission and the ongoing need to distinguish to those outside the agency between the roles of the General Counsel of the agency and the Counsel to the Commission. No action was taken.

Ernest Short returned to the meeting with his attorney, John Coyle, Esq. attending as well.

- 23) The Commissioners discussed role of Counsel as was raised by the Executive Director with Counsel. No action was taken.

John Coyle left the meeting.

- 24) Executive Director's Performance Review was continued to 1:30 p.m. on Thursday, October 8, 2020.

6. Vice-Chairman Jolley moved that the Commission approve notification to the Cabinet Secretary of proposed agency expenses dated October 6, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. There were no other division reports.
8. There was no new business.
9. The virtual meeting was continued to 1:30 p.m. on Thursday, October 8, 2020.

October 8, 2020

10. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on October 6, 2020, virtually, re-convened at 1:30 p.m. on October 8, 2020, virtually.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage.

11. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential personnel matters. Vice-Chairman Jolley 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.

12. Recommendations from Executive Session:

- a. The Commissioners met with the Executive Director and discussed personnel related matters. No actions were taken.

13. The meeting was continued to 1:00 p.m. on October 12, 2020.

October 12, 2020

14. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on October 8, 2020, virtually, re-convened at 1:00 p.m. on October 12, 2020, in conference room 2 of Oklahoma Commons and virtually.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage (In person). Also present were Ernest Short, Counsel to the Commissioners (Virtually).

15. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential personnel matters. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Ernest Short was excused from attending Executive Session.

An executive session was held, after which the Commission returned to open meeting.

16. Recommendations from Executive Session:

- a. The Commissioners met and discussed personnel related matters. No actions were taken.

17. The meeting was adjourned.

APPROVED:

Laura J. Moore

Assistant Secretary

Charles T. Prater

Charles T. Prater, Chairman

[Signature]

Clark Holley, Vice-Chairman

[Signature]

Steve Burrage, Secretary-Member