

Oklahoma Tax Commission Meeting Minutes
October 13, 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 12, 2020.

Vice-Chairman Jolley called the meeting to order. Other member present was Secretary-Member Burrage. Also present were Ernest Short, Counsel to the Commissioners and Elizabeth Field, Interim General Counsel. (All members attending virtually.)

2. Approval of minutes of the commission meeting dated October 6, 2020 was continued at the request of the Commission.
3. There was no report from the Executive Director.
4. Secretary-Member Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley seconded the motion. 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 re-approve and grant the waiver as granted on August 8, 2017, as recommended by the Division, in Case No. P-16-168-H. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Secretary-Member Burrage moved that the Commission grant a waiver of interest in the amount of \$7,754.83, upon withdrawal of the protest and payment of the remaining interest and penalty, as recommended by the Division, in Case No. P-18-146-K. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Secretary-Member Burrage moved that the Commission grant a waiver one-half interest and all penalty, upon payment of one-half interest, as recommended by the Division, in Case No. P-20-043-H. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. S-20-046. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. S-20-047. Secretary-Member Burrage

- seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. S-20-048. Secretary-Member Burrage seconded the motion. 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. S-20-051. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 8) Case No. 19-1401435 was stricken at the request of the Division.
 - 9) Case No. 20-1561238 was stricken at the request of the Division.
 - 10) Case No. 20-1586015 was stricken at the request of the Division.
 - 11) 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 \$5,044.73, upon payment of the remaining one-half delinquent interest, plus delinquent penalty; also granting 24 month pay plan, as recommended by the Division, in Case No. 20-1312800. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 12) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1347576. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 13) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1510363. Secretary-Member Burrage seconded the motion. 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 \$3,857.12, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan, as recommended by the Division, in Case No. 20-1366452. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 15) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1390697. Secretary-Member Burrage seconded the motion. 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 \$1,711.87, 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. 20-1432837. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half delinquent interest in the amount of \$7,622.68, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 20-1456161. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$61.48, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1490990. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,000.00, as recommended by the Division, in Case No. 20-1499508. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1509356. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,271.20, as recommended by the Division, in Case No. 20-1594084. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) 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 \$2,752.36, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1358981. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) 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 \$541.90, upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-

1487777. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

24) 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 \$7,995.40, as recommended by the Division, in Case No. 20-1515772. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

25) Employment of Executive Director was discussed and will be continued on the agenda until further notice; no action taken.

6. Secretary-Member Burrage moved that the Commission approve notification to the Cabinet Secretary of proposed agency expenses dated October 13, 2020. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7. There were no other division reports.

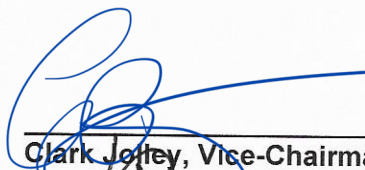
8. New business:

- a. Administrative Law Judge Ruschenberg to give status on pending case load at October 20, 2020 commission meeting.
- b. Applicant accepted Administrative Law Judge position conditional upon passing background check.
- c. Commissioner Burrage to attend a meeting with LOFT at 8:00 a.m. on Thursday, October 15, 2020 and will report to Commission at October 20, 2020 commission meeting.

9. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member