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 26, 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, General Counsel. (All members attending virtually.)

2. Vice-Chairman Jolley moved to table approval of the minutes of the regular commission meetings on October 6, 2020; October 13, 2020; and October 20, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. 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. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

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

4. Recommendations from Executive Session:

1) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. S-17-070. 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 partial release, as recommended by the Division, in Case No. S-20-024. 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 partial release, as recommended by the Division, in Case No. S-20-041. 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 reaffirm its waiver of interest in the amount of $10,000.00, previously granted August 29, 2017, as recommended by the Division, in Case No. M-13-136. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5) Secretary-Member Burrage moved that the Commission reaffirm its waiver of interest and penalty in the amount of $10,000.00, previously granted January 28, 2016, as recommended by the Division, in Case No. X-10-112. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6) Vice-Chairman Jolley moved that the Commission reaffirm its waiver of $2,566.69, previously granted September 29, 2018, as recommended by the Division, in Case No. X-15-204. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7) Case No. 20-1407909 was stricken at the request of the Division.

8) Case No. 19-1353960 was stricken at the request of the Division.

9) 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 remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan, in Case No. 20-1487777. 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 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 $4,492.67, upon payment of remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 36 month pay plan, as recommended by the Division, in Case No. 20-1234927. 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 $10,447.06, upon payment of remaining three-fourth delinquent interest plus delinquent penalty, as recommended by the Division, in Case No. 20-1318574. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1408621. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1408791. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

14) Case No. 20-1457695 was continued at the request of the Commission.

15) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of $7,791.71, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1498827. 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 request for reconsideration of Commission action taken in the matter on June 27, 2019; granting a waiver of one-half interest, upon payment of remaining balance, in Case No. 20-1507837. 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 grant a waiver of one-half delinquent interest in the amount of $971.22, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1516419. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

18) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of $11,880.40, per the terms of the Voluntary Compliance Agreement, as recommended by the Division, in Case No. 20-1522241. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

19) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of $4,636.63, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1533307. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

20) Discussion and possible action on the employment of the Executive Director was continued at the request of the Secretary-Member. No action was taken.

21) Commissioners discussed contacts and/or requests involving confidential taxpayer matters previously made by public officials to either individual Commissioners or Commission employees. No action was taken.
22) Executive Director reported that the Agency Business Continuity and Disaster Recovery Plan was tested with the ice storm and there were no issues.

23) Personnel matters within the Office of the General Counsel were discussed. No action was taken.

5. Vice-Chairman Jolley moved that the Commission approve the notification to Cabinet Secretary of proposed agency expenses dated October 27, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Stacy Pederson, Human Resources Director, presented a report on Leadership Development Training, salary analysis and position management.

7. Vice-Chairman Jolley moved that the Commission approve the appointment of Glenn Mays, as Assistant Secretary for the Motor Vehicle Division. 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 approve the appointment of Danyell Duncan, as Assistant Secretary for the Motor Vehicle Division. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

9. There was no new business.

10. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary

Charles T. Prater, Chairman

Clark Jolley, Vice-Chairman

Steve Burrage, Secretary-Member