

Oklahoma Tax Commission Meeting Minutes
October 27, 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 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 understatement 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.

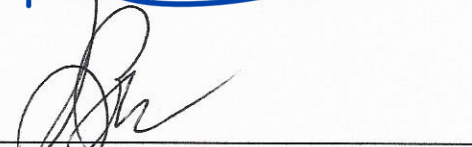
- 22) Executive Director reported that the Agency Business Continuity and Disaster Recovery Plan was tested with the ice storm and there were no issues.
- 23) Personnel matters within the Office of the General Counsel were discussed. No action was taken.
- 5. Vice-Chairman Jolley moved that the Commission 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
Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member