Oklahoma Tax Commission Meeting Minutes  
November 3, 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 November 2, 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 approve the minutes of the regular commission meeting on October 13, 2020. Secretary-Member Burrage seconded the motion. Chairman, abstain; Vice-Chairman Jolley, aye; Secretary-Member Burrage, aye. The motion was declared adopted.

Vice-Chairman Jolley moved to table approval of the minutes of the regular commission meetings on October 6, 2020; October 20, 2020 and October 27, 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. 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.

4. Recommendations from Executive Session:

1) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty and interest in the amount of $2,461.97, as recommended by the Division, in Case No. 20-1457695. 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 $1,045.26, as recommended by the Division, in Case No. 20-1295861. 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 delinquent penalty in the amount of $3,732.22, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1311844. 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 waiver request, as recommended by the Division, in Case No. 20-1457056. 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 delinquent interest in the amount of $2,346.90, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1508733. 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 grant a waiver of one-half delinquent interest in the amount of $797.53, upon payment of one-half delinquent interest plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1512073. 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 $271.39, as recommended by the Division, in Case No. 20-1519779. 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 grant a waiver of one-half delinquent interest in the amount of $830.50, upon payment of one-half 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. 20-1561321. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

9) Personnel matters within the Account Maintenance Division were discussed. No action was taken.

10) The Chairman’s conversation with the Cabinet Secretary was discussed. No action was taken.

5. Vice-Chairman Jolley moved that the Commission approve the notification to Cabinet Secretary of proposed agency expenses dated November 3, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. New business:
   a. Discussed that new procedures are needed for appearing at the in-person meetings starting November 17, 2020.
   b. Agreed to cancel the December 22, 2020 commission meeting.

7. The meeting was adjourned.

APPROVED:

[Signatures]

Assistant Secretary

[Signatures]

Charles T. Prater, Chairman

[Signatures]

Clark Jolley, Vice-Chairman

[Signatures]

Steve Burrage, Secretary-Member