

**Oklahoma Tax Commission Meeting Minutes**  
**December 1, 2020**

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date. Notice of said meeting and the agenda therefor were posted online from and after 1:30 p.m. on November 30, 2020.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Elizabeth Field, General Counsel.

2. Approval of the minutes of the regular commission meeting on November 10, 2020 and the special commission meeting on November 19, 2020 was continued at the request of the Commission.
3. Executive Director advised of
  - a. Meeting scheduled for Friday, December 4, 2020, with Tom Bogdanowicz, Legislative Office of Fiscal Transparency.
  - b. Tag Agents not carrying insurance or not in compliance. Recommending termination for not being in compliance.
  - c. Commission approved that Executive Director handle requests for waivers on hours.
  - d. Nowata County agent declined appointment; continuing to look for replacement.
4. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Burrage 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) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. M-20-067. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. M-20-068. Vice-Chairman Jolley seconded the motion. Chairman, aye;

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

- 3) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. P-19-240-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. P-19-241-K. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. P-19-244-H. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1146961. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1243792. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Burrage moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1254950. Vice-Chairman Jolley 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 \$774.23, 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. 20-1291754. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 10) Secretary-Member Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1314751. 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-half of the recalculated interest in the amount of \$3,684.56, upon payment of the remaining 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. 20-1315883. 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. 20-1351774. 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 \$1,278.65, 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. 20-1365694. 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 delinquent penalty in the amount of \$2,000.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1378953. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1384747. 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 \$725.75, as recommended by the Division, in Case No. 20-1390844. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 17) Secretary-Member Burrage moved that the Commission deny a waiver request and refer matter for prosecution, in Case No. 20-1398876. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Secretary-Member Burrage moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1406945. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) 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 \$5,072.70, upon payment of the 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. 20-1415760. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Case No. 20-1428532 was stricken at the request of the Division.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent interest in the amount of \$730.80, as recommended by the Division, in Case No. 20-1439402. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$2,532.73, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1561324. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,828.27, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 36 month pay plan, as recommended by the Division, in Case No. 20-1318778. Secretary-Member Burrage seconded the motion. Chairman, aye; 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 per period and grant a waiver of one-half of the recalculated interest in the amount of \$2,075.30, 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. 20-1331764. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

25) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest, plus the underestimation interest in the amount of \$2,655.06, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1519778. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

26) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-050. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

27) Case No. PR-20-051 was stricken at the request of the Commission.

28) Case No. PR-20-053 was stricken at the request of the Commission.

29) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-055. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

30) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-063. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

31) Vice-Chairman Jolley moved that the Commission remand matter back to the Administrative Law Judge and deny request for En Banc Hearing. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

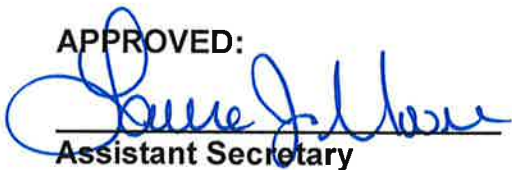
32) Commissioners met with the Executive Director. No action was taken.

6. Approval of the notification to Cabinet Secretary of proposed agency expenses dated December 1, 2020 was stricken at the request of the Division.

7. Vice-Chairman Jolley moved to approve the 2021 Schedule of Regular Meetings to be submitted to the Secretary of State. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain.

8. Patricia Garcia, Director of Business Operations, and Diedra O'Neil, Chief Administrative Officer, presented the Division Report.
9. Commissioner Reports:
  - a. \$100M Accounts Receivable – Commission Burrage advised we do not need an audit by Internal Audit Division.
  - b. Disaster Recovery was not discussed.
  - c. Strategic Plan was not discussed.
  - d. Tax Gap was not discussed.
  - e. Discussion of Commission's 2020 Annual Report – Executive Director to call and have podcast taken down.
10. Commission discussed procedures for taxpayer's appearing in person before the Commission. Commission to work with Tommy Marvell and Building Management to implement procedures.
11. New business – Commission will need a larger hearing room for the December 8, 2020 commission meeting.
12. The meeting was adjourned.

**APPROVED:**

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member