

Oklahoma Tax Commission Meeting Minutes
December 8, 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 December 7, 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. Vice-Chairman Jolley moved to approve the minutes of the commission meetings on November 10, 2020; November 19, 2020 and December 1, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. The Executive Director updated the Commissioners on the State's purchase of the Executive Center building in Tulsa; the Tulsa Office moving by July 1, 2021; and ongoing construction in the Oklahoma Commons Building.
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) Vice-Chairman Jolley moved that the Commission reaffirm the previously granted waiver of interest in the amount of \$3,134.55, in Case No. P-14-094-H. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-057. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-062. 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 request for reconsideration of Commission action taken in the matter on July 28, 2020; but granted a 30 month pay plan, in Case No. 20-1366485. 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 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 \$2,013.31, upon payment of the remaining 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. 20-1137974. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1285996. 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 \$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.
- 8) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1305963. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1318718. 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 grant a waiver of delinquent penalty in the amount of \$4,594.48, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1327997. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

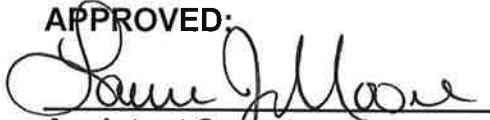
- 11) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1366898. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1398993. 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 \$14,465.89, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1464061. 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 one-half delinquent interest in the amount of \$4,751.86, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, in Case No. 20-1472585. 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 grant a waiver of one-half delinquent interest in the amount of \$143.45, as recommended by the Division, in Case No. 20-1491518. 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 \$23,723.43, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty and filing fees; also granting a 36 month pay plan, as recommended by the Division, in Case No. 20-1493616. 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 \$2,530.92, 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. 20-1496874. Secretary-Member Burrage seconded the motion.

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

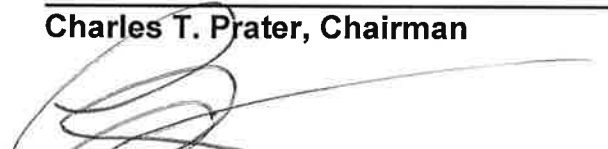
- 18) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,890.98, upon payment of withholding delinquent interest, one-half income tax interest, plus delinquent penalty, warrant penalty and filing fees; also granting a 42 month pay plan, in Case No. 20-1535401. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 19) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1542398. Secretary-Member Burrage seconded the motion. Chairman, aye; 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. 20-1561336. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 21) Chairman Prater 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 \$2,295.94, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, as recommended by the Division, in Case No. 20-1316976. 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 partial release, as recommended by the Division, in Case No. PR-20-053. 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 partial release, as recommended by the Division, in Case No. PR-20-064. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Commissioner Reports:
- a. KPMG Performance Assessment document – The Account Receivable amount listed is not the same as delinquent account amount.

- b. The December 15, 2020 Commission meeting will be held at the Oklahoma Commons auditorium where there is adequate room for social distancing for employees and guests.
- 7. Rick Miller, Director of Tax Policy, presented the legislative requests for the upcoming 2021 legislative session submitted by various Divisions. The requests were discussed. Rick Miller is to request number of bills needed and the matter was continued to December 15, 2020, meeting at the request of the Chairman.
- 8. New business.
- 9. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member