

Oklahoma Tax Commission Meeting Minutes
December 15, 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 14, 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.

2. Vice-Chairman Jolley moved to approve the minutes of the commission meeting on December 8, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Vice-Chairman Jolley moved to approve FY 2021 re-estimate and FY 2022 forecast of State of Oklahoma revenues administered by the Oklahoma Tax Commission for the State of Oklahoma Equalization Board meeting scheduled to be held December 18, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. There was no report from the Executive Director.
5. 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.

6. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of full penalty and interest, upon withdrawal of protest, in Case No. P-17-080-G. 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 all interest and penalty, as previously approved by the Commission on September 25, 2018, in Case No. P-17-150-K. 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 all interest and penalty in conformity with the Commission's determination in Case No. P-17-150-K, as recommended by the Division, in Case No. P-19-114-H. 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 grant a waiver of one-half delinquent interest in the amount of \$800.00, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1291871. 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 penalty in the amount of \$2,071.78, as recommended by the Division, in Case No. 20-1310640. 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 grant a waiver of delinquent penalty in the amount of \$2,413.78, as recommended by the Division, in Case No. 20-1329825. 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 delinquent penalty in the amount of \$1,917.06, as recommended by the Division, in Case No. 20-1329826. 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 delinquent penalty in the amount of \$33,327.19, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1331799. 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 grant an exceptional waiver of delinquent penalty and delinquent interest in the amount of \$3,855.80, as recommended by the Division, in Case No. 20-1331885.

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 deny a waiver request, as recommended by the Division, in Case No. 20-1336654. 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 grant a waiver of delinquent interest in the amount of \$2,179.72, as recommended by the Division, in Case No. 20-1363998. 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 grant a waiver of delinquent penalty in the amount of \$13,457.98, as recommended by the Division, in Case No. 20-1371929. 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 delinquent penalty in the amount of \$2,504.87, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1391979. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1408394. 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. 20-1408404. 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 cap the interest to the amount of tax per period and grant a waiver of the recalculated interest in the amount of \$996.20, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 18 month pay plan, as recommended by the Division, in Case No. 20-1428532. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

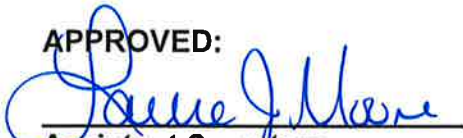
- 17) Vice-Chairman Jolley moved that the Commission cap the interest to the amount of tax per period and grant a waiver of one-fourth of the recalculated interest in the amount of \$4,656.70, upon payment of the remaining delinquent interest, plus underestimation interest, warrant penalty, filing fees and applicable collection fees; also granting 48 month pay plan, in Case No. 20-1439989. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1498445. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Case No. 20-1535063 was stricken at the request of the Division.
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$5,314.16, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 20-1555696. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$4,732.90, upon payment of one-fourth delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty and filing fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1566881. 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 of one-half delinquent income tax interest in the amount of \$124.13, upon payment of remaining delinquent interest, plus delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1566882. 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 reconsideration of Commission action taken in the matter on October 20, 2020; granting a waiver of delinquent penalty in the amount of \$2,653.48, as recommended by the Division, in Case No. 20-1568578. 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 grant reconsideration of Commission action taken in the matter on August 4, 2020; granting a waiver of delinquent penalty in the amount of \$2,143.32, as recommended by the Division, in Case No. 20-1568579. 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 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 \$3,922.98, upon payment of the remaining delinquent interest, plus underpayment estimated 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. 20-1285890. 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 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 \$3,602.07, upon payment of the remaining delinquent interest, 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. 20-1409650. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Vice-Chairman Jolley moved that the Commission grant a partial release, upon payment of 2019 tax, in Case No. PR-20-051. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. a. Vice-Chairman Jolley moved that the Commission approve the 2021 legislative requests submitted by the various Divisions with the changes discussed. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- b. Secretary-Member Burrage moved that the Commission approve the rulemaking requests for the upcoming 2021 rulemaking session submitted by the various Divisions. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Vice-Chairman Jolley moved to approve the county supplemental claim against the Ad Valorem Reimbursement Fund. Secretary-Member Burrage seconded

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

9. Discussion of Directives for Counsel to the Commissioner was continued at the request of the Commission.
10. Discussion of Directives for the Agency Executive Director was continued at the request of the Commission.
11. There was no new business.
12. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member