

Oklahoma Tax Commission Meeting Minutes
January 5, 2021

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 January 4, 2021.

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 15, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
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 cap the interest to the amount of tax and grant a waiver of \$6,275.09, upon payment of remaining delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 60 month pay plan, as recommended by the Division, in Case No. 20-1231748. 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-fourth of the delinquent interest in the amount of \$2,885.48, upon payment of tax, plus three-fourths of the delinquent interest, underestimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees; also granting 18 month pay plan, as recommended by the Division, in Case No. 20-1563258. 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 one-fourth interest in the amount of \$4,169.18, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees; also granting 18 month pay plan, in Case No. 19-1353960. 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 delinquent penalty in the amount of \$1,983.57, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1293795. 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 and delinquent penalty in the amount of \$5,620.69, as recommended by the Division, in Case No. 20-1326913. 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 one-half delinquent interest in the amount of \$1,515.14, 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. 20-1335950. 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 \$1,907.50, as recommended by the Division, in Case No. 20-1347747. 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 \$396.06, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1384771. 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 a waiver of delinquent penalty in the amount of \$2,437.38, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1408405.

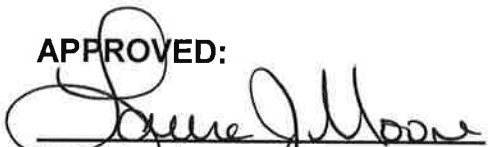
Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent interest and delinquent penalty in the amount of \$4,401.15, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1419898. 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 one-fourth delinquent interest in the amount of \$517.33, upon payment of three-fourths delinquent interest, plus underestimation interest and delinquent penalty; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1448398. 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 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 \$2,917.96, 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. 20-1516434. 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-fourth delinquent interest in the amount of \$893.16, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1517272. 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 cap the interest to the amount of tax per period and grant a waiver of one-half of the recalculated interest, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, in Case No. 20-1543321. 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 \$908.69, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1552566. 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 delinquent penalty in the amount of \$3,843.82, in accordance with the terms of the Voluntary Disclosure Agreement, as recommended by the Division, in Case No. 20-1564521. 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 delinquent penalty in the amount of \$3,415.56, as recommended by the Division, in Case No. 20-1571935. 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 one-half delinquent interest in the amount of \$1,124.29, as recommended by the Division, in Case No. 20-1535106. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$586.49, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, as recommended by the Division, in Case No. 20-1541204. 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 grant a partial release, as recommended by the Division, in Case No. PR-20-067. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Employment, evaluation issues, compensation, hiring, appointment, promotion, demotion, disciplining, termination or resignation of the Executive Director was discussed. No action was taken.

- 22)2021 Oklahoma Tax Commission Salary Plan was continued at the request of the Commission.
6. Vice-Chairman Jolley moved that the Commission approve notification to the Cabinet Secretary of proposed agency expenses dated January 5, 2021. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 7. Vice-Chairman Jolley moved to approve the Equalization/Excise Board Appointment of Bonita Green, Cleveland County. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 8. Discussion of the LOFT Preliminary Report was continued at the request of the Commission.
 9. Additional information is needed. The process for review and approval of OTC contracts in excess of \$50,000 was continued at the request of the Commission.
 10. Discussion of Directives for Counsel to the Commissioner was continued at the request of the Commission.
 11. Discussion of Directives for the Agency Executive Director was continued at the request of the Commission.
 12. There was no new business.
 13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member