

Oklahoma Tax Commission Meeting Minutes
January 12, 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 8, 2021.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.

2. Vice-Chairman Jolley moved to approve the minutes of the commission meeting on January 5, 2021. 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. Chairman Prater 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 grant a waiver of one-half delinquent interest in the amount of \$3,429.33, as recommended by the Division, in Case No. 20-1243975. 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 \$743.98, 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. 20-1285995. 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 \$7,350.10, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1287972.

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

- 4) Chairman Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1320739. Vice-Chairman Jolley 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 penalty, upon payment of interest, in Case No. 20-1408402. 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 \$3,301.56, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1408564. 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 \$2,056.97, as recommended by the Division, in Case No. 20-1418280. 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 \$905.72, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1419914. 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 one-half delinquent interest in the amount of \$1,504.67, 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. 20-1448235. 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 one-half delinquent interest in the amount of \$895.16, 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. 20-1487509. Secretary-Member Burrage

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

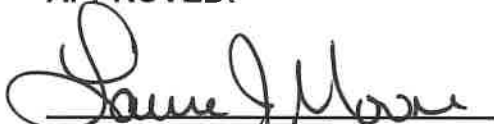
- 11) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1539410. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1565167. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,012.50, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1568935. 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 \$1,211.90, as recommended by the Division, in Case No. 20-1316877. 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 \$1,155.27, 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. 20-1318729. 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 one-fourth of the recalculated interest in the amount of \$4,012.10, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 48 month pay plan, as recommended by the Division, in Case No. 20-1517269. 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-half of the recalculated interest in the amount of \$1,253.39, upon payment of the remaining delinquent interest, plus 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. 20-1565236. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Case No. PR-20-054 was stricken at the request of the Division.
6. Vice-Chairman Jolley moved that the Commission deny the request for appointment of Gatlin Sullivan as a Motor License Agent. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Secretary-Member Burrage moved that the Commission accept the resignation of Motor License Agent Jerry Green effective January 15, 2021. 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 2021 Oklahoma Tax Commission Salary Plan. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. The Commissioners discussed the process for review and approval of OTC contracts in excess of \$50,000. No action was taken.
10. The Commissioners discussed changes to the Directives for Counsel to the Commissioner. The matter was continued for Executive Session at the request of the Commission.
11. The Commissioners discussed changes to the Directives for the Agency Executive Director. The matter was continued for Executive Session at the request of the Commission.

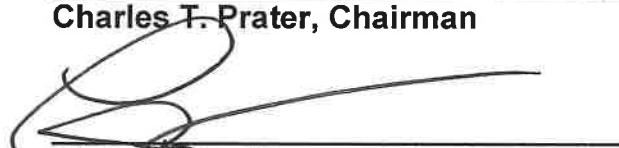
12. There was no new business.

13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member