

**OKLAHOMA TAX COMMISSION MEETING MINUTES**  
**January 26, 2021**  
**Tulsa Office**

1. The regularly scheduled meeting in 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 25, 2021.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Melody Suess, Legal Division.

2. The minutes of the January 19, 2021 commission meeting were continued at the request of the Commission.
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. Vice-Chairman Jolley 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) Case No. P-17-006-H was stricken at the request of the Division.
  - 2) Case No. P-17-211-H was continued at the request of the Commission. Taxpayer for provide requested documents.
  - 3) Vice-Chairman Jolley moved that the Commission grant a full waiver of penalty and interest, as recommended by the Division, in Case No. X-20-188. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 4) Case No. 20-1483033 was stricken at the request of the Division.

- 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 \$2,916.20, 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. 20-1564043. 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 \$3,042.92, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1254951. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1315984. 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 \$2,000.00, as recommended by the Division, in Case No. 20-1363925. 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 \$490.17, 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. 20-1525615. Chairman Prater 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 \$2,681.61; also granting a 6 month pay plan, in Case No. 20-1293405. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Vice-Chairman Jolley moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated January 19, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Purchase Requisition No. 6950010781, renew cell and tablet service agreement, Cost \$92,081.54

Purchase Requisition No. 6950010785, additional funds for Wireless Cards, Cost \$41,601.07

Purchase Requisition No. 6950010806, renew Collection Agreement for FY21, Cost \$5,000,000.00

7. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of Ruth Gaines, Tulsa County. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Presentation of Directives to Executive Agency Director and Counsel to the Commissioners was continued at the request of the Commission.
9. Commissioners discussed the following two items concerning contracts that are executed on behalf of the Oklahoma Tax Commission.

The Commissioners are in agreement that Item 1 below is a statutory requirement that will be enforced as follows:

1. Contracts requiring statutory approval are required to be submitted to the Commission with ample time for the Commissioners to review the contract. After review by the Commissioners, the contract will be placed on the Commission agenda for an Open Meeting or Executive Meeting Session for review and discussion as to approval or disapproval.

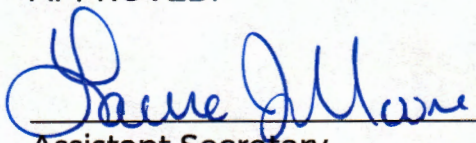
The Commissioners are in agreement as to Item 2 below as to contracts that do not require statutory approval by the Commissioners as follows:

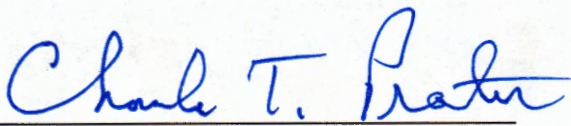
2. For contracts exceeding \$100,000 or more, that do not require statutory approval, any one or more of the Commissioners may individually request a copy of the contract for review prior to its execution or after its execution. If a Commissioner has any questions about the contract from their review, then the questions should be directed to the General Counsel. A

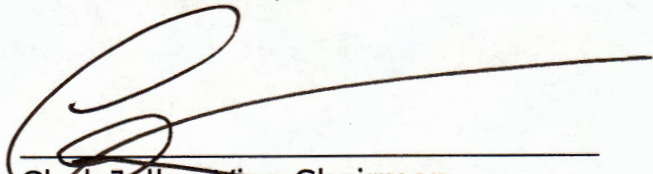
Commissioner may also have its Counsel review the contract and discuss any questions with the General Counsel.

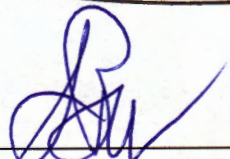
- 10. The Commissioners discussed the proposed new law for criminal investigations. No action was taken.
- 11. There was no new business.
- 12. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Charles T. Prater, Chairman

  
Clark Jolley, Vice-Chairman

  
Steve Burrage, Secretary-Member

**OKLAHOMA TAX COMMISSION  
PROPOSED EXPENSE REQUEST**

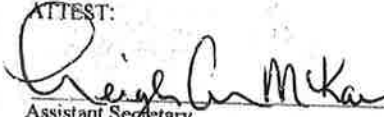
Pursuant to Executive Order 2019-13, the Oklahoma Tax Commission hereby provides written notification of proposed expenses in the attached document dated 01/26/2021 and requests approval of the same.

DATED this 01/26/2021

(SEAL)

OKLAHOMA TAX COMMISSION

ATTEST:

  
Assistant Secretary

  
CHARLES T. PRATER, CHAIRMAN

APPROVED:

  
Jay Doyle  
Executive Director

  
CLARK JOLLEY, VICE CHAIRMAN

  
STEVE BURRAGE, SECRETARY-MEMBER

Date Submitted: 3/26/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950010781	To renew ATT cell phone and tablet service for 6959009466 and flip phones for COVID19 teleworkers for FY21.	\$92,083.54	Monthly telephone service for the Commissioner's cell phones and tablets and cell phones used for teleworkers for the agency. A portion of the contract (for teleworkers) will only be in place for a portion of the year and will be cancelled with the implementation of soft phones through laptops.	If denied, the Commissioners and teleworkers would be unable to perform their duties.	3/27/2021
6950010785	Add additional funds to PO 6959009751 for ATT Wireless Cards.	\$41,601.07	The Compliance field agents travel throughout the State of Oklahoma and require the ability to communicate with the agency. These also allow state employees to telework to stay safe from COVID19. Original renewal on requisition 6950010547 was lower than needed and didn't cover the service cost for the 150 aircards requested for COVID19.	If denied, field agents and teleworkers would be unable to perform their duties.	2/27/2021
6950010806	To renew 2nd year of 2nd party Collection Service with Lindebarber for FY21.	\$5,000,000.00	In accordance with Title 68 Section 255, OTC contracts with debt collection agencies to collect delinquent taxes. This collection agency recovered approximately \$8,836,253 in delinquent taxes on behalf of the state during FY2015.	If denied, it would have a significant and adverse impact on the means and amount of delinquent taxes being collected.	2/27/2021

CABINET SECRETARY APPROVAL

Date