

OKLAHOMA TAX COMMISSION MEETING MINUTES
February 2, 2021

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 February 2, 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 regular commission meeting on January 19, 2021. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on January 26, 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. 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) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-056. 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-

058. 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-20-063. 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 innocent spouse relief, as recommended by the Division, in Case No. S-20-065. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-002. 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 cap the interest to the amount of tax per period and grant a waiver of one-half of the recalculated interest, upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 48 month pay plan, in Case No. 20-1408896. Chairman Prater 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 \$2,000.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1291383. 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 cap the penalty to the amount of interest and grant a waiver of remaining penalty in the amount of \$17,995.24, in Case No. 20-1314753. 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. 20-1331763. 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. 20-1332942. 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-half delinquent interest in the amount of \$2,638.02, 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. 20-1332974. 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. 20-1365654. 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 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 \$961.02, 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. 20-1365690. 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-fourth delinquent interest in the amount of \$389.05, upon payment of three-fourths of the delinquent interest, plus underestimation interest, 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. 20-1409735. 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 delinquent penalty in the amount of \$2,329.64, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1427926. 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 \$591.89, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 20-1439863. 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 \$3,389.03, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1448236. 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 delinquent penalty in the amount of \$4,436.12, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1452709. 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 delinquent penalty in the amount of \$2,058.95, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1454682. 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 waiver of one-half delinquent interest in the amount of \$7,916.19, as recommended by the Division, in Case No. 20-1508430. 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 \$651.66, upon payment of three-fourths of 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. 20-1514808. 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 one-half delinquent interest in the amount of \$1,046.06, upon payment of one-half delinquent interest, plus underestimation interest, 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. 20-1538523. 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 deny a waiver request, in Case No. 20-1570280. 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 a waiver of delinquent penalty in the amount of \$2,835.83, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1579738. 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-half of the recalculated interest in the amount of \$1,739.21, upon payment of the remaining delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1581069. 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 grant a waiver of one-fourth delinquent interest in the amount of \$3,788.34, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable fees; also granting a 48 month pay plan, as recommended by the Division, in Case No. 21-1581873. 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 waiver of delinquent interest in the amount of \$4,389.49, upon payment of delinquent penalty, plus warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1305893. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

28) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-069. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

29) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-19-019-F. 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 approve the notification to Cabinet Secretary for the proposed agency expenses dated February 2, 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.

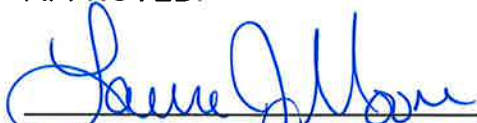
Purchase Requisition No. 6950010810, renew AAMVA Jurisdiction Membership Dues for FY21, Cost \$9,822.00


Purchase Requisition No. 6950010819, renew contract for annual Motor Vehicle Decal, Cost \$359,672.70

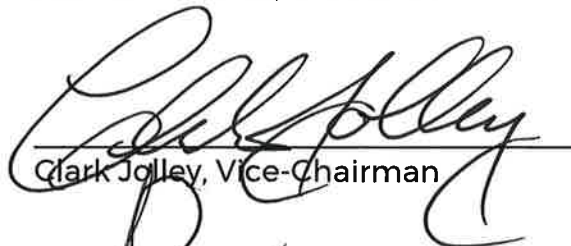
Purchase Requisition No. 6950010820, renew Web Service NADA Used Car Guide Subscription for FY21, Cost \$60,000.00


7. Counsel Directives (Guidelines) were presented to Counsel to the Commissioners. No action was taken.
8. Commissioners discussed the Proposed New Law (Title 68 O.S. § 105.2). No action was taken.
9. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of David E. Richardson, Grady County. 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 approve to transmit the 2020 Progress Report to the Legislature and the State Board of Equalization on County Inspection Programs. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
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 02/02/2021 and requests approval of the same.

DATED this 02/02/2021

(SEAL)

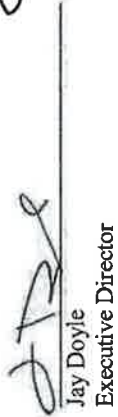
OKLAHOMA TAX COMMISSION


ATTEST:


Assistant Secretary


CHARLES T. PRATER, CHAIRMAN

APPROVED:


Jay Doyle
Executive Director



CLARK JOLLEY, VICE CHAIRMAN


STEVE BURRAGE, SECRETARY-MEMBER

Date Submitted: 2/2/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

| Purchase Requisition Number | Description of Proposed Expense | Cost | Necessity | Cost (if any) if request denied | Deadline |
|-----------------------------|---------------------------------|------|-----------|---------------------------------|----------|
|-----------------------------|---------------------------------|------|-----------|---------------------------------|----------|

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|------------|--|--------------|--|--|----------|
| 6950010810 | Renew AAMVA Jurisdiction Membership Dues for FY21 | \$9,822.00 | The dues are structured on the number of commercial, private vehicles and motorcycles as published by the US Department of Transportation Highway Statistics. The Oklahoma Tax Commission uses many aspects of AAMVA, with the most important being the ability to run new OK title transactions through NMVTIS to determine any brands that should be carried forward to the title. | If denied, the Commission could be at risk of improperly branding a title which would be detrimental to the taxpayer who purchased the vehicle. The cost to the agency would be a potential lawsuit against the state/OTC by the taxpayer. | 2/9/2021 |
| 6950010819 | To renew contract for annual Motor Vehicle Decal for 2nd year option | \$359,672.70 | To facilitate vehicle registration and identification by providing an annual decal in compliance with 47 OS subsection 1113. | Statutory Non-Compliance Impede/Prevent registration and identification of vehicles. | 2/9/2021 |

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|------------|--|-------------|--|--|----------|
| 6950010820 | To renew Web Service NADA Used Car Guide Subscription for FY21 | \$60,000.00 | The NADA web service is utilized to determine the average retail value of vehicles as a component in the taxable value computation process for excise tax assessment purposes. Pursuant to 698 OS § 2104, OTC is required to utilize "automotive reference material" to obtain average retail price valuations. Vehicle purchase prices submitted by taxpayers are compared against the applicable average retail price and the appropriate taxable value established. The NADA service is our referenced material for that purpose. | Failure to have the service would result in our being unable to comply with the statutory taxable value computation process. | 2/9/2021 |
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CABINET SECRETARY APPROVAL:

Date