

OKLAHOMA TAX COMMISSION MEETING MINUTES
February 16, 2021

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, virtually. Notice of said meeting was posted on December 3, 2020 and the agenda therefor was posted online from and after 1:30 p.m. on February 12, 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. (All members attending virtually).

2. Vice-Chairman Jolley moved to continue the meeting to 1:30 P.M. on Friday, February 19, 2021, due to the weather and rolling blackouts. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

February 19, 2021

3. The regularly scheduled meeting of the Oklahoma Tax Commission was continued from Tuesday, February 16, 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. (All members attending virtually).

4. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on February 2, 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 February 12, 2021. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

5. There was no report from the Executive Director.

6. 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.

7. Recommendations from Executive Session:

- 1) Case No. P-17-006-H was stricken at the request of the Division.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,579.89, 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. 20-1318888. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1281863. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1392440. 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 one-half delinquent interest in the amount of \$1,638.61, 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, as recommended by the Division, in Case No. 20-1415463. 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 \$11,861.70, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1417716. 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 one-half delinquent interest in the amount of \$625.43, 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. 20-1417762. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1453973. 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 \$743.24, as recommended by the Division, in Case No. 20-1454709. 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 \$200.83, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1463514. 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 \$14,757.72, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1466715. 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 remaining one-half delinquent interest in the amount of \$2,506.37, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1470111. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1476930. 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 \$1,110.82, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1490962. 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 \$2,000.00, as recommended by the Division, in Case No. 20-1492617. 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 \$463.67, 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. 20-1492866. 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 one-half delinquent interest in the amount of \$4,382.54, upon payment of one-half delinquent interest, plus underestimation

interest and delinquent penalty; also granting a 6 month pay plan, as recommended by the Division, in Case No. 20-1493961. 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-fourth delinquent interest in the amount of \$1,510.16, 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. 20-1505276. 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 \$1,228.98, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1509878. 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 delinquent penalty in the amount of \$10,703.30, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1564895. 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 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 \$8,251.69, 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, as recommended by the Division, in Case No. 20-1568504. 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 remaining balances in the amount of \$2,469.42, upon payment of

interest in the amount of \$500.00, as recommended by the Division, in Case No. 20-1575810. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 23) Secretary-Member Burrage moved that the Commission cap the interest at the amount of tax per period and grant a waiver of one-fourth of the recalculated interest in the amount of \$3,975.35, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, as recommended by the Division, in Case No. 21-1577712. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,327.96, as recommended by the Division, in Case No. 20-1579480. 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 grant a waiver of one-half delinquent interest in the amount of \$1,997.61, upon payment of one-half delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 21-1585940. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1586305. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Chairman Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,156.15, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, in Case No. 21-1591618. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 28) 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 \$5,377.03, upon payment of the remaining delinquent interest, plus 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. 20-1419924. 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 cap the interest to the amount of tax and grant a waiver of one-half of the recalculated interest in the amount of \$12,641.07, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, and filing fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1462851. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) 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 \$1,144.10, 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. 20-1502063. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$835.91, upon payment of one-half 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. 20-1506851. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-20-054. Secretary-Member Burrage seconded the motion. Chairman, aye;

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

33) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-070. 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 approve the notification to Cabinet Secretary for the proposed agency expenses dated February 16, 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. 6950010849, annual replenish of EW-X-14 Envelopes, Cost \$146,220.00

9. Directives (Guidelines) to Agency Executive Director and Counsel to the Commissioners were continued at the request of the Commission.

10. Secretary-Member Burrage moved that the Proposed New Law and Senate Bill (Title 68 O.S. §§ 105 and 105.2) does not have unanimous support of the Commissioners at this time. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

11. Commissioners discussed clarification that the 2015 Order does not grant the Division the ability to waiver penalty and interest under \$2,000.00 for trust taxes. A consent docket should be convened for those orders issued since the 2015 Order was issued. Division to report on the number of waivers issued in violation of 2015 Order.

12. Commissioners discussed a review by Internal Audit of the processing of claims for refunds on original and/or amended returns.

13. Commissioners discussed Agency Operations, Communications and Management. Chairman Prater will compile a list of companies to complete an operations audit and enterprise risk assessment.

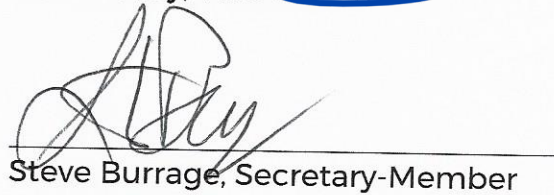
14. There was no new business.
15. Secretary-Member Burrage moved that the meeting be adjourned. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary

Charles T. Prater
Charles T. Prater, Chairman


Clark Jolley, Vice Chairman


Steve Burrage, Secretary-Member

**OKLAHOMA TAX COMMISSION
PROPOSED EXPENSE REQUEST**

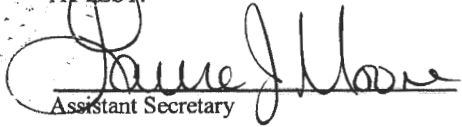
Pursuant to Executive Order 2019-13, the Oklahoma Tax Commission hereby provides written notification of proposed expenses in the attached document dated 02/16/2021 and requests approval of the same.

DATED this 02/16/2021

(SEAL)

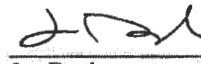
OKLAHOMA TAX COMMISSION

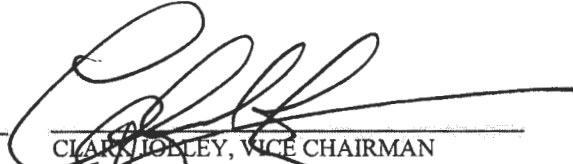
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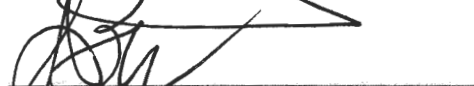

Assistant Secretary


CHARLES T. PRATER, CHAIRMAN

APPROVED:


Jay Doyle
Executive Director


CLARK JOLLEY, VICE CHAIRMAN


STEVE BURRAGE, SECRETARY-MEMBER

Date Submitted: 2/15/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950010849	Annual replenish of EW-X-14 Envelopes	\$146,220.00	Needed to replenish stock of envelopes to mail out taxpayer information.	(if denied, the agency would be unable to mail out taxpayer information and other OTC pertinent mailings.	2/23/2021

CABINET SECRETARY APPROVAL:

Date