

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
March 2, 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 was posted on December 3, 2020 and the agenda therefor was posted online from and after 1:30 p.m. on March 1, 2021.

Attendees: Chairman Prater, Vice-Chairman Jolley, Secretary-Member Burrage and Ernest Short, Counsel to the Commissioners.

Guests: Katrina White

ROLL CALL - determination of quorum: Chairman Prater queried Ernest Short, Counsel to the Commissioners, to determine if a quorum was present; Mr. Short replied "yes".

2. **READING OF MINUTES** - Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on February 23, 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. 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 deny a request for reconsideration of Commission action taken in the matter on August 4, 2020; granting a 1 year pay plan, Case No. 20-1488994. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 2) Secretary-Member Burrage moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$8,532.22 and full underestimation interest, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 3 year pay plan with quarterly payments, in Case No. 20-1620321. Vice-Chairman Jolley 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-half delinquent interest in the amount of \$124,145.13, 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. 19-1208985. 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 one-half delinquent interest in the amount of \$1,769.51, upon payment of one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 20-1408228. 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-fourth delinquent interest in the amount of \$573.72, 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. 20-1447518. 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, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees; also granting an 18 month pay plan, in Case No. 20-1460728. 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 \$2,670.31, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1460944. 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. 20-1467866. 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 \$1,325.02, in Case No. 20-1469876. 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 \$2,462.44, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1558812. 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. 20-1575866. 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 and grant a waiver of one-half of the recalculated interest in the amount of \$2,831.44, 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. 20-1293977. 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-half delinquent interest in the amount of \$3,821.69, as recommended by the Division, in Case No. 20-1445822. 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-fourth of the recalculated interest in the amount of \$2,207.02, 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. 20-1463988. 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-fourth delinquent interest in the amount of \$659.95, upon payment of three-fourths delinquent interest, plus underestimation interest, 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. 20-1496898. 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 \$922.19, 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, in Case No. 20-1553211. 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 partial release, upon payment of one-half of tax due and monthly payments of \$50 for remaining one-half of tax due, 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.

18) Vice-Chairman Jolley moved that the Commission grant a request for partial release, as recommended by the Division, in Case No. PR-21-009. 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 March 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. 6950010853, Renew Service Contract for MPLS to Tag Agent DLs, Non-DLs, Construction Cost and Real ID, Cost, \$2,849,723.24.

Purchase Requisition No. 6950010865, to extend PO 6959009112 for Armed Security Officer Services Contract, Cost, \$70,000.00.

Purchase Requisition No. 6950010866, to renew law book subscriptions through Westlaw for FY21, Cost, \$47,041.56.

Purchase Requisition No. 6950010870, FY21 Renewal of professional services contract with Corbyn Hampton PLLC, Cost, \$75,000.00.

Purchase Requisition No. 6950010871, Additional Funds needed for FY21 PO 6959009581 for Risk Management Liability Insurance Payments, Cost, \$43,105.00.

7. Vice-Chairman Jolley moved that the Commission approve the Directives (Guidelines) to the Agency Executive Director as amended. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Vice-Chairman Jolley moved that the Commission approve the Directives (Guidelines) to the Counsel to the Commissioners. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. Commissioners discussed procedures for handling requests for refunds due to the McGirt decision. No action was taken.

9. Vice-Chairman Jolley moved that the Commission direct Counsel to the Commissioners and the General Counsel to draft an Order that complies with the spirit and legal provisions of the extension granted by the Internal Revenue Service. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. Katrina White, Director of Internal Audit Division, presented audit reports for cash counts and the Internal Audit plan. No action was taken.
11. There was no new business.
12. Vice-Chairman Jolley moved that the meeting be adjourned. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member