

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**March 23, 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 22, 2021.

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

Guests: Diedra O'Neil; Caitlin Owen.

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 March 16, 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 grant a waiver of delinquent interest in the amount of \$2,045.83, as recommended by the Division, in Case No. 20-1315596. 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 delinquent penalty, in Case No. 20-1327959. 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 Case No. 20-1363523. 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. 20-1365886. 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 delinquent penalty, in Case No. 20-1392810. 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 Case No. 20-1392811. 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. 20-1395807. 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 Case No. 20-1395409. 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 delinquent penalty, in Case No. 20-1396639. 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 delinquent penalty, in Case No. 20-1408392. 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 delinquent penalty, in Case No. 20-1408393. 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 delinquent penalty, in Case No. 20-1408395. 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 delinquent penalty, in Case No. 20-1408397. 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 delinquent penalty, in Case No. 20-1408399. 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 Case No. 20-1408403. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1425900. 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 Case No. 20-1426977. 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 Case No. 20-1431592. 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 franchise tax interest and one-half delinquent sales tax interest, in Case No. 20-1451443. 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 Case No. 20-1452855. 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 penalty, in Case No. 20-1458383. 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 penalty, in Case No. 20-1466718. 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 grant a waiver of one-half delinquent interest in the amount of \$1,235.25, as recommended by the Division, in Case No. 20-1501364. 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 one-half interest, in Case No. 20-1508575. 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 delinquent interest and delinquent penalty in the amount of \$2,257.50, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1511500. 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 delinquent penalty, in Case No. 20-1614812. 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 one-half delinquent interest in the amount of \$839.34, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty and filing fees; also granting a 12 month pay pal at \$98.13 per month, as recommended by the Division, in Case No. 20-1408916. 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 waiver of one-half delinquent interest in the amount of \$650.78, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1439410. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1446739. 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 grant a waiver of delinquent interest in the amount of \$2,054.81, as recommended by the Division, in Case No. 21-1615738. 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 partial release, as recommended by the Division, in Case No. PR-21-020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Caitlin Owen presented a report from the Innovation Team. No action was taken.
7. Vice-Chairman Jolley moved that the Commission's Administration set an appropriate benchmark for manual processing/review of returns and amended returns that achieves maximum prevention of fraudulent returns from being processed. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


8. Tom Shaffer emailed documents for the Commissioners to review. No action was taken.
9. Commissioners discussed new procedures for handling County Excise/Equalization Board appointments by the Commission including regular tax compliance checks, background checks and the including the District Judge and County Commissioner's appointments in the database.
10. Commissioners discussed the Federal taxation change to unemployment compensation received in 2020 and how it will affect Oklahoma's taxation of unemployment compensation received in 2020 for taxpayers. No action was taken.
11. New business: After speaking with the General Counsel, Commissioner Jolley is meeting with the Administrative Law Judges to advise on the expected increase in tribal refunds and gross production cases.
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