

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**March 30, 2021**  
**Tulsa Office**

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 26, 2021.

Attendees: Chairman Prater, Vice-Chairman Jolley, Secretary-Member Burrage and Melody Suess, Tulsa Office.

ROLL CALL – determination of quorum: Chairman Prater took roll call; all commissioners were present.

2. READING OF MINUTES – Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on March 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 grant a waiver of one-half interest, upon payment of one-half interest, plus penalty, in Case No. G-21-057. 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 one-fourth interest, upon payment of three-fourths interest, plus penalty, in Case No. G-21-060. Secretary-Member Burrage seconded

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

- 3) Case No. X-08-025 was continued at the request of the Commission.
- 4) Vice-Chairman Jolley moved that the Commission deny a waiver request; granted a 12 month pay plan, in Case No. X-15-333. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that a proper showing has been made to deem the assessment to no longer be deemed final and absolute. This order allows for a written protest to be timely filed within 60 days of the date of this Order, in Case No. X-18-121. 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 full interest and penalty as to member Marion Brown only; no waiver of penalty or interest as to LLC or to other members, in Case No. X-20-192. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Burrage moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest, plus penalty; granting a 12 month pay plan, in Case No. X-21-037. Vice-Chairman Jolley 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 penalty only for the months of July, 2020 - October, 2020, upon payment of interest, in Case No. X-21-044. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye, Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Burrage moved that the Commission grant a waiver of remaining penalty and interest in the amount of \$4,427.73, as recommended by the Division, in Case No. X-21-045. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-

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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. X-21-046. 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 penalty, upon payment of interest, in Case No. 20-1395809. 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 penalty, upon payment of interest, in Case No. 20-1408565. 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 penalty, upon payment of interest, in Case No. 20-1415732. 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 penalty, upon payment of interest, in Case No. 20-1421771. 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 penalty, upon payment of interest, in Case No. 20-1427937. 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 penalty, upon payment of interest, in Case No. 20-1435704. 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 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 delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a pay plan of \$50.00 per month until paid in full, in Case No. 20-1517269. Chairman Prater 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-half delinquent interest in the amount of \$1,509.93, 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. 20-1631290. 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-fourth delinquent interest in the amount of \$2,288.69, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 60 month pay plan, in Case No. 20-1473769. Chairman Prater 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-fourth delinquent interest in the amount of \$913.87, upon payment of three-fourths 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. 20-1654532. 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 March 30, 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.

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Purchase Requisition No. 6950010967, RFQ to increase funds needed for Galt Temp Services for remainder of the year, \$200,000.00.

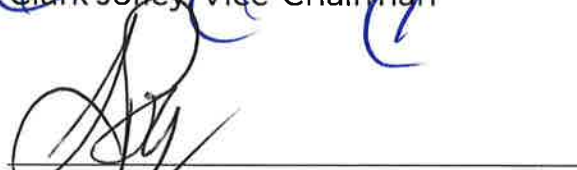
7. Commissioners discussed the Alvarez and Marsal proposal. No action was taken.
8. Commissioners discussed the Federal taxation change to unemployment compensation received in 2020 and how it will affect Oklahoma's taxation of unemployment compensation received in 2020 for taxpayers. No action was taken.
9. New business: Discussion was held regarding digital video equipment and power boards; removal of equipment and reselling/return of video and digital equipment. No action was taken.
10. Chairman Prater 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