

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
April 6, 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 April 5, 2021.

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

Guests: Jay Doyle; Diedra O'Neil; Joe Gappa; Elizabeth Field; Shelly Paulk.

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 30, 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 reconsideration of Commission action taken in the matter on April 7, 2020; capping the delinquent interest to the amount of tax and granting a waiver of one-fourth of the recalculated interest in the amount of \$170,835.28, upon payment of the remaining delinquent interest plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, also granting a 48 month pay plan, as recommended by the Division, in Case No. 20-1584240. 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, upon payment of interest, in Case No. 20-1373940. 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 interest, in Case No. 20-1383911. 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 \$1,898.75, upon payment of one-half delinquent interest plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, also granting a 6 month pay plan at \$659.18 per month, as recommended by the Division, in Case No. 20-1391936. 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, upon payment of interest, in Case No. 20-1395810. 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, upon payment of interest, in Case No. 20-1408406. 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 delinquent penalty, upon payment of interest, in Case No. 20-1418281. 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, upon payment of interest, in Case No. 20-

1426695. 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 \$35,493.23, upon payment of one-half delinquent interest plus delinquent penalty, as recommended by the Division, in Case No. 20-1442987. 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, upon payment of interest, in Case No. 20-1447934. 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, upon payment of interest, in Case No. 20-1457947. 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. 20-1463613. 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 \$1,443.08, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1463627. 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, upon payment of interest, in Case No. 20-1470436. 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, upon payment of interest, in Case No. 20-1487481. 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 \$1,579.61, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1498116. 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, upon payment of interest, in Case No. 20-1500300. 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. 20-1503776. 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 Case No. 20-1505429. 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. 20-1509627. 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 delinquent penalty, upon payment of interest, in Case No. 20-1511876. 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. 20-1514456. 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 \$1,930.82, upon payment of one-half delinquent interest, underestimation interest and delinquent penalty; also granting a 12 month pay plan at \$290.95 per month, as recommended by the Division, in Case No. 20-1516536. 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, upon payment of interest, in Case No. 20-1535676. 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 deny a waiver request, as recommended by the division, in Case No. 20-1574953. 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 April 06, 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. 6950010995, to renew Tenable Continuous View Maintenance and Support for FY21, \$31,675.17.

7. Commissioners discussed Alvarez and Marsal proposal. No action was taken.
8. There was no new business.

9. 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