

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
April 13, 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 9, 2021.

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

Guests: Joe Hapgood; Doug Brydon; Nichole Gillett; Linda Ruschenberg.

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 April 6, 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 waiver request, as recommended by the Division, in Case No. P-19-216. 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 partial relief for 2017 and full relief for 2018, as recommended by the Division, in Case No. S-21-010. 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 remaining interest and penalty as to appearing taxpayer only, in Case No. 21-1610183. 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 cap the interest to the amount of tax per period and deny a waiver, in Case No. 21-1630060. 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 \$926.88, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 18 month pay plan at \$150.18 per month, as recommended by the Division, in Case No. 20-1146989. 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. 20-1295851. 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, in Case No. 20-1318591. 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. 20-1396795. 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, upon payment of tax and interest, in Case No.

20-1422933. 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. 20-1427870. 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. 20-1456676. 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 one-half delinquent interest in the amount of \$10,923.53, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1466904. 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, upon payment of interest, in Case No. 20-1470540. 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. 20-1471491. 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-half delinquent interest, upon payment of remaining balance, in Case No. 20-1494855. 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. 20-1498294.

- 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. 20-1498803. 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 from March 2020 forward, in Case No. 20-1504718. 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, upon payment of interest, in Case No. 20-1508432. 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 one-half delinquent interest in the amount of \$8,285.73, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1540083. 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-half of the recalculated interest in the amount of \$32,046.58, upon payment of the remaining balances of delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees totaling \$2,830.90, as recommended by the Division, in Case No. 20-1411949. 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 one-half delinquent interest in the amount of \$1,005.04, upon payment of upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable

collection fees; also granting a 18 month pay plan at \$95.87 per month, as recommended by the Division, in Case No. 20-1466897. 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 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 \$2,813.93, as recommended by the Division, in Case No. 20-1482283. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

24) Case No. 20-1509290 was stricken at the request of the Division.

25) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1509381. 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 request for reconsideration of Commission action taken in the matter on September 8, 2020; granted a 24 month pay plan, in Case No. 21-1623621. 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 claims against the Ad Valorem Reimbursement Fund. 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 approve the appointment of Shane Metcalf, Texas County. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Commissioners discussed language in Amended Order No. 2021-03-02-04. No action was taken.
9. Chairman Prater moved to give Vice-Chairman Jolley authorization to start the process to hire a third Administrative Law Judge and one Legal Research employee. 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 approve the appointment of Melanie Lively as Motor License Agent in Nowata County, subject to qualifying under the law. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 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.

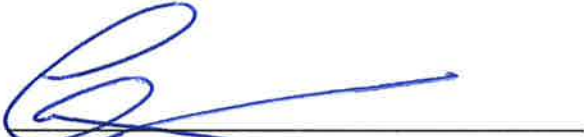
APPROVED:



 Assistant Secretary



 Charles T. Prater, Chairman



 Clark Jolley, Vice-Chairman

 Steve Burrage, Secretary-Member