

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
April 20, 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 19, 2021.

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

ROLL CALL – determination of quorum: Chairman Jolley queried Ernest Short, Counsel to the Commissioners, to determine if a quorum was present; Mr. Short replied “yes”.

2. READING OF MINUTES – Secretary-Member Prater moved to approve the minutes of the regular commission meeting on April 13, 2021. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
4. Secretary-Member Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; 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) Chairman Jolley moved that the Commission deny a request for reconsideration of Commission action taken in the matter on October 13, 2020; granted a 24 month pay plan, in Case No. 20-1527960. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 2) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,101.68, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and collection fees, as recommended by the Division, in Case No. 20-1373283. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 3) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1373939. Secretary-Member

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

- 4) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1415278. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Jolley moved that the Commission grant a waiver of penalty, in Case No. 20-142611. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest plus penalty, in Case No. 20-1434719. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of penalty, in Case No. 20-1450092. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Jolley moved that the Commission deny a waiver request; granted a 6 month pay plan, in Case No. 20-1456949. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$345.83, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan at \$135.36 per month, as recommended by the Division, in Case No. 20-1468445. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 10) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty, in Case No. 20-1492830. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Prater 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 \$5,173.28, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case

No. 20-1494464. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

- 12) Chairman Jolley moved that the Commission grant a waiver of penalty, in Case No. 20-1494877. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Jolley moved that the Commission deny a waiver request, in Case No. 20-1498833. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,788.88, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1507969. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 15) Secretary-Member Prater 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 \$1,536.90, as recommended by the Division, in Case No. 20-1517791. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,719.74, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees or applicable collection fees, as recommended by the Division, in Case No. 20-1567996. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1608609. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 18) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,121.30, in accordance with VC #20-38, as recommended by the Division, in Case No. 21-1610150. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

- 19) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1615343. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$5,062.48, in accordance with the terms of VC #20-01, as recommended by the Division, in Case No. 21-1633114. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 21) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,206.52, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 21-1647109. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 22) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$746.54, 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. 20-1482486. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 23) 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 \$8,401.52, upon payment of the remaining delinquent interest, plus delinquent penalty; also granting a 12 month pay plan at \$194.62 per month, as recommended by the Division, in Case No. 20-1509290. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$10,827.86, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 60 month pay plan at \$288.17 per month, in Case No 20-1509292. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
- 25) Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-010. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

26) Chairman Jolley moved that the Commission, grant a partial release, as recommended by the Division, in Case No. PR-21-025. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

6. Secretary-Member Prater moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated April 20, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

Purchase Requisition No. 6950010965/6950010978, Installation of cabling and wireless access points for OTC divisions in the new OK Commons Building and Taxpayer Intake space, \$93,766.75.

Purchase Requisition No. 6950011017, Renewal for FY22 postage, \$4,000,490.00.

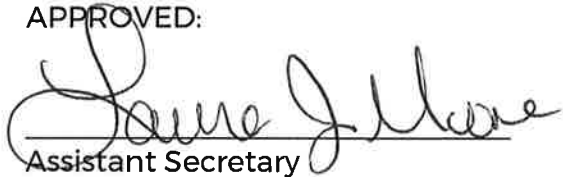
Purchase Requisition No. 6950010995, To renew Tenable Continuous View Maintenance and Support for FY 21 that expires May 10, 2021, \$31,675.17.

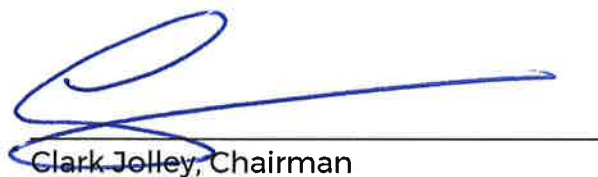
7. Secretary-Member Prater moved that the Commission approve the Assistant Secretary appointment of Jessica Coghill, Income Tax Accounts, effective April 20, 2021. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.

8. There was no new business.

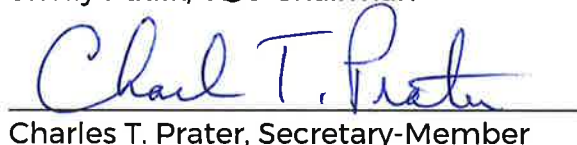
9. Chairman Jolley moved that the meeting be adjourned. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted. The meeting was adjourned.

APPROVED:


Assistant Secretary


Clark Jolley, Chairman


Shelly Paulk, Vice-Chairman


Charles T. Prater, Secretary-Member

**OKLAHOMA TAX COMMISSION
PROPOSED EXPENSE REQUEST**

To: Secretary of Economic Administration

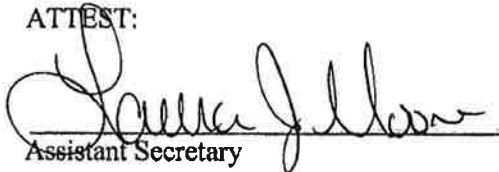
Pursuant to Executive Order 2019-13, the Oklahoma Tax Commission hereby provides written notification of proposed expenses in the attached document dated 04/20/2021 and requests approval of the same.

DATED this 04/20/2021

(SEAL)

OKLAHOMA TAX COMMISSION

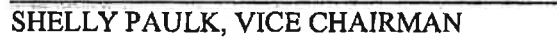
ATTEST:


Assistant Secretary


CLARK JOLLEY, CHAIRMAN

APPROVED:


Jay Doyle
Executive Director


SHELLY PAULK, VICE CHAIRMAN


CHARLES T. PRATER, SECRETARY-MEMBER

Date Submitted: 4/20/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950010965 / 6950010978	Installation of cabling and wireless access points for OTC divisions in the new OK Commons Building and Taxpayer Intake space.	\$93,766.75	Networking for conference room and taxpayer intake spaces to allow connectivity for staff to complete daily tasks and provide taxpayers services.	If denied, OTC staff would be unable to assist taxpayers which could result in loss of revenue collections.	4/27/2021
6950011017	Renewal for FY22 postage	\$4,000,490.00	This contract is needed for the mailing of OTC documents to taxpayers and vendors. *Requesting approval at same amount as last year. Some cost savings is anticipated with new projects.	If denied, the agency would be unable to provide necessary communication with taxpayers in the collection of tax revenue.	4/27/2021
6950010995	To renew Tenable Continuous View Maintenance & Support for FY21 that expires 5/10/2021	\$31,675.17	Tenable Security Center is a powerful vulnerability and compliance tool. It is needed to ensure the proper configuration and security posture to reduce the risk to agency systems and data.	If denied, the agency could be at risk of compromise and data loss.	4/27/2021

CABINET SECRETARY APPROVAL:

Date