

## OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES

April 27, 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 26, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk, Secretary-Member Prater, Jay Doyle, Diedra O'Neil, Fredda Puckett.

2. READING OF MINUTES - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on April 20, 2021. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.
3. Vice-Chairman Paulk moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated April 27, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Secretary-Member Prater seconded the motion. The motion was declared adopted on a voice vote.

Purchase Requisition No. 6950011042, 2024 Boat and Motor Decals,  
\$29,139.00.

4. A Division report was presented to the Commissioners by Fredda Puckett, Central Processing Division. No action was taken.
5. Secretary-Member Prater moved to approve the Equalization/Excise Board Appointment of Ransom Snowden, Beckham County. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.
6. Secretary-Member Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.

An executive session was held, after which the Commission returned to open meeting.

### 7. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1363999. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; 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 \$1,768.11, upon payment of one-half

delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1366871. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty, in Case No. 20-1413742. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,230.18, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, in Case No. 20-1418762. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,024.22, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, in Case No. 20-1422876. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$584.35, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1448831. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Jolley moved that the Commission grant a waiver of penalty, in Case No. 20-1462574. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1498948. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,768.55, as recommended by the Division, in Case No. 20-1508684. Chairman Jolley seconded the

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

- 10) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1510600. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$73.77, upon payment of one-half delinquent interest, plus delinquent penalty, in Case No. 20-1518929. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$190.57, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1524773. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Jolley moved that the Commission deny a waiver request, in Case No. 20-1526721. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; 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 \$1,384.60, as recommended by the Division, in Case No. 20-1527204. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,141.99, upon payment of one-half delinquent interest, plus underestimation interest, as recommended by the Division, in Case No. 21-1614224. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$5,625.00, as recommended by the Division, in Case No. 21-1623876. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$668.24, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty,

as recommended by the Division, in Case No. 21-1674604. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$1,631.70, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, as recommended by the Division, in Case No. 20-1421920. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,887.72, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, in Case No. 20-1447753. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Jolley moved that the Commission cap the interest to the amount of tax per period and grant a waiver of one-fourth of the recalculated interest in the amount of \$1,695.86, upon payment of the remaining 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. 20-1471276. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; 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 \$3,118.38, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 20-1522314. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; 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 \$2,878.89, 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. 20-1525940. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$10,198.94, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty,

warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, in Case No. 20-1526509. Secretary-Member Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

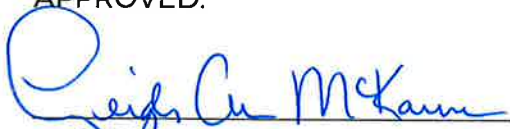
24) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,677.47, upon payment of tax, plus one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 21-1622943. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

25) Secretary-Member Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1664547. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; 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-21-024. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. Commissioners discussed virtual meetings for the Commission's Open Sessions. No action was taken.
9. There was no new business.
10. Chairman Jolley moved that the meeting be adjourned. Secretary-Member Prater seconded the motion. The motion was declared adopted on a voice vote. 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 04/27/2021 and requests approval of the same.

DATED this 04/27/2021

(SEAL)

OKLAHOMA TAX COMMISSION

ATTEST:

  
Assistant Secretary

  
J. CLARK JOLLEY, CHAIRMAN

APPROVED:

  
Jay Doyle  
Executive Director

  
SHELLY L. PAULK, VICE CHAIRMAN

  
CHARLES T. PRATER, SECRETARY

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Date submitted: 4/27/2021

| Purchase Requestion Number | Description of Proposed Expense | Cost        | Necessity   | Cost (if any) if request denied   | Deadline |
|----------------------------|---------------------------------|-------------|---|---|----------|
| 6950011042                 | 2024 Boat and Motor Decals      | \$29,139.00 | To facilitate vehicle registration and identification by providing an annual decal in compliance with 47 OS 1113. | If denied, statutory non-compliance would impede/prevent registration and identification of boats and motors. | 5/4/2021 |

CABINET SECRETARY APPROVAL:

Date