

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
May 4, 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 May 3, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk, Secretary-Member Prater, Elizabeth Field.

2. READING OF MINUTES - Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on April 27, 2021. Secretary-Member Prater seconded the motion. The motion was declared adopted on a voice vote.
3. 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.

4. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case No. M-16-083. 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 \$1,894.14, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, in Case No. 20-1456902. 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 one-half delinquent interest in the amount of \$1,452.46, 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, as recommended by the Division, in Case No. 20-1464173. 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 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 \$2,505.13, as recommended by the Division, in Case No. 20-1463247. Vice-Chairman Paulk seconded the

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

- 5) Secretary-Member Prater moved that the Commission deny a request for reconsideration of Commission action taken in the matter on November 19, 2019; granting a 48 month pay plan, in Case No. 20-1517860. 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, upon payment of one-half delinquent interest, plus delinquent penalty, in Case No. 21-1633903. 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 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 \$8,546.44, 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. 21-1609570. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$874.02, as recommended by the Division, in Case No. 20-1407909. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Paulk 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 \$703.49, upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, as recommended by the Division, in Case No. 20-1502080. 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 grant a waiver of one-half delinquent interest in the amount of \$923.49, as recommended by the Division, in Case No. 20-1512374. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) 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 \$4,182.83, upon payment of the remaining 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. 20-1518180. 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 \$3,182.76, upon payment of one-half delinquent interest, plus delinquent penalty, tax warrant, penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, as recommended by the Division, in Case No. 20-1591704. 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 cap the interest to the amount of tax per period and grant a waiver contingent on remaining compliant, of one-fourth of the recalculated interest in the amount of \$18,428.45, upon payment of tax plus the remaining delinquent interest, underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 60 month pay plan, as recommended by the Division, in Case No. 21-1633127. 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 partial release, as recommended by the Division, in Case No. PR-21-028. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Jolley moved that the Commission grant approval of the previously approved waiver of one-half delinquent interest, as recommended by the Division, in Case No. P-20-167. Secretary-Member Prater 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 full relief, as recommended by the Division, in Case No. S-20-060. Vice-Chairman Paulk 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 full relief, as recommended by the Division, in Case No. S-21-008. 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 partial relief, as recommended by the Division, in Case No. S-21-012. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 19) Secretary-Member Prater moved that the Commission grant a waiver of full relief, as recommended by the Division, in Case No. S-21-015. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1329509. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1331948. 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 penalty and interest, in Case No. 20-1355827. 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 \$552.60, 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. 20-1443373. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1493312. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1623019. Secretary-Member Prater 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 waiver of penalty, upon payment of interest, in Case No. 20-1623020. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1633502. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 28) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1663203. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1663204. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1672002. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1697119. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1697120. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1697121. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 5. There was no new business.
- 6. 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