

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**May 11, 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 10, 2021. Chairman Jolley declared the presence of a quorum.

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

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on May 4, 2021. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.
3. Approval of Notification to Cabinet Secretary of proposed agency expenses dated May 11, 2021, was stricken at the request of the Division.
4. Vice-Chairman Paulk moved that the Commission approve the corrected Bryan County claim against the Ad Valorem Reimbursement Fund. Chairman Jolley seconded the motion. The motion was declared adopted on a voice vote.
5. 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.

6. Recommendations from Executive Session:
  - 1) Secretary-Member Prater moved that the Commission grant a waiver of underestimation interest plus one-half delinquent interest, upon payment of one-half delinquent interest and full penalty, in Case No. 20-1482822. Vice-Chairman Paulk seconded the motion. Chairman, abstain; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk 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 interest, upon payment of one-half interest and all penalty, as recommended by the Division, in Case No. M-21-016. 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 interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk 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 interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. 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 interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk 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 one-half interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, as recommended by the Division, in Case No. M-21-016. Vice-Chairman Paulk 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 interest and one-half penalty, upon payment of remaining one-half penalty, in Case No. 20-1335408. 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 grant a waiver of one-half interest and one-half penalty, upon withdrawal of the protest and payment of one-half interest and one-half penalty, as recommended by the Division,

in Case No. P-18-131-R. 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 \$838.50, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1239808. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Jolley moved that the Commission grant a waiver of penalty, in Case No. 20-1243973. Vice-Chairman Paulk 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 penalty, in Case No. 20-1293794. 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 a waiver of penalty, in Case No. 20-1310906. 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 one-half interest, upon payment of one-half interest, in Case No. 20-1314490. 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 penalty, in Case No. 20-1318725. 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 penalty, upon payment of interest, in Case No. 20-1320731. 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 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 \$1,429.71, 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. 20-1436912. Secretary-Member Prater seconded the motion. Chairman,

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

20) 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 \$4,620.10, as recommended by the Division, in Case No. 20-1451593. Chairman Jolley 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. 20-1463626. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

22) Vice-Chairman Paulk moved that the Commission grant a waiver of delinquent penalty in the amount of \$7,800.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1467728. 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 \$773.46, 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. 20-1495969. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

24) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$143.45, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1498516. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

25) 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 \$14,768.39, 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, as recommended by the Division, in Case No. 20-1500000. Vice-Chairman Paulk 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. 20-1500923. 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 one-half delinquent interest in the amount of \$912.83, 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 at \$60.75 per month, as recommended by the Division, in Case No. 20-1501567. 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 one-half delinquent interest, 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, in Case No. 20-1520815. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1554746. 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 one-half delinquent interest in the amount of \$1,737.85, 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. 20-15797369. 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 one-half delinquent interest in the amount of \$878.36, as recommended by the Division, in Case No. 20-1581441. 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 delinquent penalty, in Case No. 20-1590245. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$4,762.36, 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. 21-1603962. Vice-Chairman Paulk seconded the motion. Chairman, abstain; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

34) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$883.34, as recommended by the Division, in Case No. 20-1335526. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

35) 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 \$10,748.88, upon payment of the remaining delinquent interest, plus 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. 20-1432839. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

36) Chairman Jolley moved that the Commission cap the interest to the amount of tax per period and grant a wavier of one-fourth of the recalculated interest in the amount of \$1,521.23, upon payment of the remaining 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. 21-1638407. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7. There was no new business.

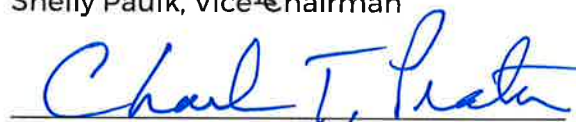
8. Secretary-Member Prater moved that the meeting be adjourned. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Clark Jolley, Chairman

  
Shelly Paulk, Vice-Chairman

  
Charles T. Prater, Secretary-Member