

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**May 18, 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 17, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk, Secretary-Member Prater, Elizabeth Field, Patricia Garcia and Nichole Gillett.

2. **READING OF MINUTES** – Secretary-Member Prater moved to approve the minutes of the regular commission meeting on May 11, 2021. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.
3. Chairman Jolley moved that the Commission grant a waiver of one-half of the inventory cost assessed against MLA8828, Mr. Chase Lamle. Vice-Chairman Paulk seconded the motion. The motion was declared adopted on a voice vote.
4. 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.

5. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission grant a request for reconsideration of Commission action taken in the matter on December 15, 2020; granting a waiver of delinquent penalty, upon payment of delinquent interest, in Case No. 21-1608608. Vice-Chairman Paulk 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 request for reconsideration of Commission action taken in the matter on December 15, 2020; granting a waiver of delinquent penalty, upon payment of delinquent interest, in Case No. 21-1643104. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Secretary-Member Prater moved that the Commission grant a waiver of delinquent penalty, in Case No. 20-1146832. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Vice-Chairman Paulk moved that the Commission grant a waiver of delinquent penalty, in Case No. 20-1146842. 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 delinquent penalty, in Case No. 20-1293327. Secretary-Member Prater 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 full delinquent penalty and interest, in Case No. 20-1311441. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1329523. Chairman Jolley 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-fourth delinquent interest in the amount of \$499.47, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1439400. 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 delinquent interest in the amount of \$4,985.23, as recommended by the Division, in Case No. 20-1466729. Secretary-Member Prater 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-fourth delinquent interest in the amount of \$399.68, as recommended by the Division, in Case No. 20-1479453. 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 delinquent interest in the amount of \$770.71, 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, as recommended by the Division, in Case No. 20-1488964. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,418.97, as recommended by the Division, in Case No. 20-1490780. Chairman Jolley 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 delinquent penalty in the amount of \$1,970.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1495936. 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 deny a waiver request, in Case No. 20-1503702. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Paulk moved that the Commission grant a waiver of delinquent penalty, upon payment of delinquent interest, in Case No. 20-1503703. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1503939. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1508656. Vice-Chairman Paulk 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-half delinquent interest in the amount of \$3,296.93, as recommended by the Division, in Case No. 20-1543375. Secretary-Member Prater 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 \$798.88, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 6 month pay plan, in Case No. 21-1595108. Secretary-Member Prater 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 one-half delinquent interest in the amount of \$1,895.28, 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. 21-1610077. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

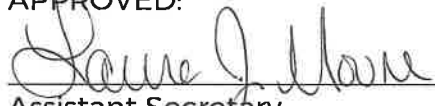
21) Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$881.81, as recommended by the Division, in Case No. 20-1418967. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

22) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$557.44, as recommended by the Division, in Case No. 20-1469569. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. There was no new business.


7. 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