

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
June 1, 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 28, 2021. Chairman Jolley declared the presence of a quorum.

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

2. **READING OF MINUTES** – Chairman Jolley moved to table approval of the minutes of the regular commission meeting on May 25, 2021. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Vice-Chairman Paulk moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated June 1, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Purchase Requisition No. 6950011150, To renew FICA Savings Billing for FY22, \$60,000.00.

Purchase Requisition No. 6950011154, To renew Worker's Compensation Insurance for FY22, \$181,579.00.

Purchase Requisition No. 6950011157, To renew Risk Management insurance payments for FY22, \$157,801.14.

Purchase Requisition No. 6950011159, To renew quarterly payments to Merit System for FY22, \$125,000.00.

4. Chairman Jolley moved to table discussion and possible action on salary increase for position of Executive Director. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Commissioners moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. The motion was declared adopted by a unanimous voice vote.

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

6. Recommendations from Executive Session:

- 1) 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 \$1,797.50, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 18 month pay plan, as recommended by the Division, in Case No. 20-1545582. 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 waiver of delinquent penalty, in Case No. 20-1305862. 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 delinquent penalty, in Case No. 20-1310642. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1320740. 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 delinquent penalty, in Case No. 20-1329685. 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 delinquent penalty, in Case No. 20-1332572. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1388863. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1502209. 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 \$922.44, 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, as recommended by the Division, in Case No. 20-1504827. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

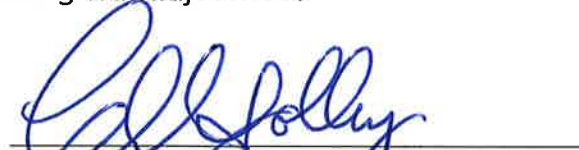
- 10) Chairman Jolley moved that the Commission deny the waiver request, as recommended by the Division, in Case No. 20-1513087. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Case No. 20-1529412 was stricken at the request of the Division.
- 12) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,425.21, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1533262. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Secretary-Member Prater moved that the Commission deny a waiver request, in Case No. 20-1555445. Chairman Jolley 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 \$657.81, upon payment of one-half delinquent interest, plus underestimation interest, and delinquent penalty, as recommended by the Division, in Case No. 20-1560844. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1578241. 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-fourth delinquent interest in the amount of \$978.42, upon payment of three-fourths 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. 20-1585485. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 17) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$94.27, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1586310. Chairman Jolley 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 \$938.84, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty; also granting a 12 month pay plan, as recommended by the Division, in Case No. 21-1699926. 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 delinquent interest and delinquent penalty, in Case No. 21-1703819. 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-half of the recalculated interest in the amount of \$2,870.14, upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1504740. 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 \$1,684.64, 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. 20-1560480. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. New business: Commissioner Prater discussed adding the waivers prepared by Internal Audit for approval to Agenda. Chairman Jolley suggested adding them as Addendum 1.

8. 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

**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 06/08/2021 and requests approval of the same.

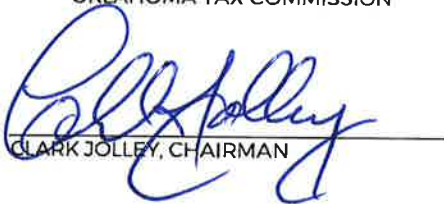
DATED this 06/08/2021

(SEAL)


OKLAHOMA TAX COMMISSION

ATTEST:



Assistant Secretary


CLARK JOLLEY, CHAIRMAN

APPROVED:


Jay Doyle
Executive Director


SHELLY PAULK, VICE CHAIRMAN


CHARLES T. PRATER, SECRETARY-MEMBER



OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Date Submitted: 6/8/2021

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950011171	FY22 Lease of 38,550/sqft office, warehouse & print shop space at 511 NE 31st St. OKC \$5.50/sqft	\$212,025.12	Office space/facility needed for operational requirements in conducting mandated taxpayer services.	If denied, the print shop and warehouse would not be in operation.	6/15/2021
6950011174	FY22 renewal of reimbursement of benefits paid to Employment Security Commission.	\$76,000.00	In accordance with Title 40, Section 3-803, to reimburse OESC for benefits paid.	If denied, OTC would not be in compliance with state statutes.	6/15/2021
6950011180	FY22 shredding of confidential documents in compliance with IRS guidelines.	\$40,000.00	To pay for the shredding of confidential documents in compliance with guidelines.	If denied, OTC would not be in compliance with IRS guidelines.	6/15/2021

CABINET SECRETARY APPROVAL:

Date