

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
June 8, 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 June 7, 2021. Chairman Jolley declared the presence of a quorum.

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

Guest: The guest was from LegisOK.com.

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on May 25, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Secretary-Member Prater moved to approve the minutes of the regular commission meeting on June 1, 2021. Vice-Chairman Paulk 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 8, 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. 6950011171, FY22 Lease of 38,550/nusf office, warehouse & print shop space at 511 NE 31st St. OKC \$5.50/sf., \$212,025.12

Purchase Requisition No. 6950011174, FY22 renewal of reimbursement of benefits paid to Employment Security Commission, \$75,000.00.

Purchase Requisition No. 6950011180, FY22 shredding of confidential documents in compliance with IRS guidelines, \$40,000.00.

4. Vice-Chairman Paulk moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

At the request of the Commissioners, LegisOK.com guest left the room for Executive Session.

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

5. Recommendations from Executive Session:

- 1) Secretary-Member Prater moved that the Commission grant a waiver of interest in the amount of \$6,618.00, upon payment of the remaining delinquent interest, and full delinquent penalty, in Case No. P-18-175-R. 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, upon payment of delinquent interest, in Case No. 20-1526058. 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 deny a waiver request but grant a 36 month pay plan, in Case No. 21-1664547. Secretary-Member Prater 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. 20-1146835. 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, upon payment of tax and delinquent interest, in Case No. 20-1312918. 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. 20-1360802. 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 delinquent penalty, in Case No. 20-1360803. 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 grant a waiver of delinquent penalty, upon payment of delinquent interest, in Case No. 20-1363522. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1384938. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1415759. 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 \$143.45, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1461816. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) 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 \$3,787.56, upon payment of the remaining 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. 20-1469765. 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 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 \$3,412.41, upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees; also granting a \$100.00 a month pay plan until paid in full, in Case No. 20-1508683. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$584.81, 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, as recommended by the Division, in Case No. 21-1715221. Chairman Jolley 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 \$1,495.84, upon payment of one-half delinquent interest, plus delinquent penalty; also granting a 12 month pay

plan, as recommended by the Division, in Case No. 20-1533380. 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 one-half delinquent interest in the amount of \$2,030.10, as recommended by the Division, in Case No. 20-1575874. 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 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 \$4,210.17, 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. 20-1582673. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,469.00, 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. 21-1701354. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

At the request of the Commissioners Elizabeth Field, Laura Moore and Leigh Ann McKanna left the room.

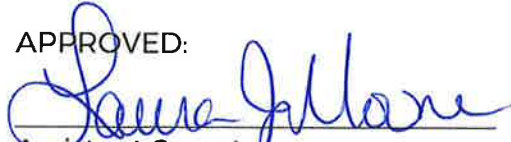
Commissioners discussed a possible salary increase for the Executive Director. Elizabeth Field, Laura Moore, Leigh Ann McKanna and LegisOK.com guest rejoined the room for the vote in open session.

- 19) Chairman Jolley moved that the Commission approve a 25% increase of the Executive Director's salary effective immediately and a 5% increase effective September 1, 2021, pending satisfactory performance review. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain, due to irregularities with the process. The motion was declared adopted.
6. The Commissioners discussed assigning duties and responsibilities for administrative rulemaking tasks to the position of Counsel to the Commissioners. No action was taken.
 7. The Commissioners discussed the implementation process for granting waivers under \$2,000.00 previously approved by the Division. Information from Internal Audit to be included in Addendum 1 as follows:

1. Waiver case number
 2. Tax type
 3. Waiver date
 4. Total amount waived.
-
8. There was no new business.

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

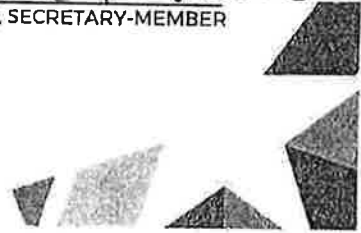

CLARK JOLLEY, CHAIRMAN

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
695001171	PV22 Lease of 38,550/sqft office, warehouse & print shop space at 511 NE 31st St. OTC \$5,500/ft.	\$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
695001174	PV22 renewal of reimbursement of benefits paid to Employment Security Commission.	\$75,000.00	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
695001180	PV22 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