

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**June 15, 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 14, 2021. Vice-Chairman Paulk declared the presence of a quorum.

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

Guests: Joe Hapgood; Doug Brydon; Christy Keen; Katy Feaver with LegisOK.com and Christianne Haas, Legislative Analyst, Office of the Governor.

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on June 8, 2021. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Secretary-Member Prater moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated June 15, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - Purchase Requisition No. 6950011176, Renewal of Annual Tag Order with OCI for FY22, \$2,500,000.00.
  - Purchase Requisition No. 6950011182, Renew Multistate Tax Commission - Nexus Program (mtc.gov) for FY22, \$24,173.00.
  - Purchase Requisition No. 6950011186, FY22 authority order for Pcard purchases - lodging and airfare, \$27,000.00.
  - Purchase Requisition No. 6950011195, Renew contract for FY22 for EW-X-12 envelopes, \$38,175.00.
  - Purchase Requisition No. 6950011196, FY22 authority order Pcard purchases - standard purchase and supplies, \$100,000.00.
  - Purchase Requisition No. 6950011197, FY22 renewal of vehicles leased from OMES Fleet Management, \$33,420.00.
  - Purchase Requisition No. 6950011220, Renew contract between University of Oklahoma and Oklahoma Tax Commission for FY22, \$304,154.00.
  - Purchase Requisition No. 6950011221, Renew 2<sup>nd</sup> year option for Legal West Proflex Subscription for FY22, \$51,751.32.
  - Purchase Requisition No. 6950011224, Renew NTT Data Services for dedicated technician assigned to the OTC for desktop support and to add one additional technician for FY22, \$215,072.88.
  - Purchase Requisition No. 6950011226, Renew Galt Foundation Temporary Services Contract for FY22, \$250,000.00.

- Purchase Requisition No. 6950011227, FY22 renewal of temporary employees secondary contract, \$100,000.00.
4. Secretary-Member Prater moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 21, 2021 meeting regarding certification of county abstracts under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. 2011, Section 2867. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  5. Secretary-Member Prater moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 21, 2021 meeting regarding county compliance under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. 2011, Section 2830B. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  6. Secretary-Member Prater moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 21, 2021 meeting regarding the certification of fair cash values of Oklahoma taxable property of railroads, air carriers, and public service corporations under 68 O.S. 2011, Sections 2858 and 2859. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  7. Secretary-Member Prater moved that the Commission approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 21, 2021 meeting regarding late filing penalties of railroads, air carriers and public service corporations under 68 O.S. 2011, Section 2857B. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  8. 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. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Vice-Chairman Paulk requested that the guests leave the meeting for Executive Session.

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

9. Recommendations from Executive Session:

- 1) Secretary-Member Prater moved that the Commission grant a waiver of all interest and penalty, as recommended by the Division, in Case No.

P-19-024-H. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 2) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,537.14, as recommended by the Division, in Case No. 20-1532228. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Secretary-Member Prater 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 \$4,415.62, 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. 20-1473609. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Secretary-Member Prater moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$2,023.35, upon payment of three-fourths 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. 20-1539308. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Prater moved that the Commission grant a waiver of penalty upon payment of tax and interest, in Case No. 20-1305863. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Prater moved that the Commission grant a waiver of penalty, in Case No. 20-1314961. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Secretary-Member Prater moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1363997. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Prater moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1366891. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 9) Secretary-Member Prater moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1418784. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Prater moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 20-1467224. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Secretary-Member Prater 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 \$6,829.77, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 20-1440149. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Prater 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 \$2,737.42, as recommended by the Division, in Case No. 20-1456870. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Paulk moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1553895. Secretary-Member Prater seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$722.40, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty and applicable collection fees; also granting a 12 month pay plan, as recommended by the Division, in Case No. 20-1556457. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$782.64, 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. 20-1574582. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 16) Secretary-Member Prater 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 9 month pay plan, as recommended by the Division, in Case No. 20-1579489. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Secretary-Member Prater moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. 21-1609566. Secretary-Member Prater seconded the motion. 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 \$192.94, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 21-1618709. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,984.68, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 21-1716118. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$777.35, 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, as recommended by the Division, in Case No. 21-1722793. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Paulk 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 \$1,771.57, as recommended by the Division, in Case No. 21-1758150. Secretary-Member Prater seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,291.64, as recommended by the Division, in Case No. 20-1507909. Vice-Chairman Paulk seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

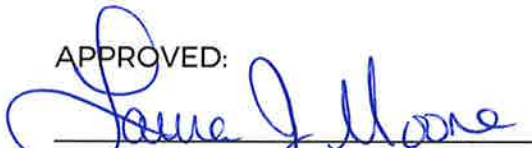
23) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,057.21, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, in Case No. 20-1757732. Secretary-Member Prater seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Guests returned to the meeting.

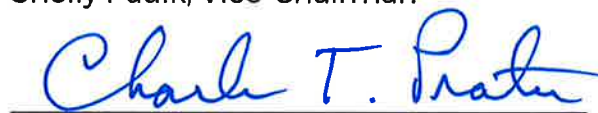
10. New business - Secretary-Member Prater advised that the conference room has been equipped to utilize virtual attendance.

11. 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

  
Shelly Paulk, Vice Chairman

  
Charles T. Prater, Secretary-Member