

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
June 22, 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 21, 2021. Chairman Jolley declared the presence of a quorum.

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

Guests: Jessica Grogis, Joe Gappa, Christy Caesar, Katrina White, Macy Parker,

2. READING OF MINUTES - Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on June 15, 2021. Secretary-Member Prater 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 22, 2021 specified below and attached in electronic folder to Minutes with executed Proposed Expense Request. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - Purchase Requisition No. 6950011231, Renew P-Card Authority Order for IT and telecommunication purchases for FY22, \$84,200.00.
 - Purchase Requisition No. 6950011234, IT Services needed for an IT Infrastructure Audit and Vulnerability Assessment, \$124,950.00.
 - Purchase Requisition No. 6950011237, Renewal of Lease for Tulsa Office - Robert S. Kerr Building - to December 2021, \$48,370.50.
4. Jessica Grogis, Joe Gappa and Christy Caesar presented a summary of the 2021 Tax Legislation. No action was taken.
5. 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.

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 grant a waiver of all penalty and interest, upon payment of warrant penalty and warrant fee, in Case No.

20-1446739. 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 partial release, as recommended by the Division, in Case No. PR-21-031. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Chairman Jolley moved that the Commission deny the settlement proposal, as recommended by the Division, in Case No. P-18-244-G, and authorize the Division to make a counter offer for the full amount of tax as assessed. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-005. 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 innocent spouse relief for tax year 2013, in Case No. S-21-022. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-024. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Paulk moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-21-026. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-027. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Secretary-Member Prater moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-21-029. Chairman Jolley 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 penalty, upon payment of interest, in Case No. 20-1137730. 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 penalty, upon payment of interest, in Case No. 20-1391849. 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 grant a waiver of penalty, upon payment of interest, in Case No. 20-1406773. Secretary-Member Prater 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, upon payment of interest, in Case No. 20-1418783. 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 grant a waiver of penalty, upon payment of interest, in Case No. 20-1426575. 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. 20-1332729. 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 penalty, in Case No. 20-1332733. 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. 20-1421745. 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 and interest, in Case No. 20-1146846. Vice-Chairman Paulk seconded the motion. Chairman, aye; 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 \$2,654.99, 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, in Case No. 20-1530102. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 20) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1533313. Secretary-Member Prater 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-half delinquent interest in the amount of \$717.92, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 20-1535823. 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 delinquent penalty and interest in the amount of \$30,687.39, as recommended by the Division, in Case No. 20-1576164. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. The motion was declared adopted.
- 23) Vice-Chairman Paulk moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1608956. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1705581. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$32,418.50, upon payment of three-fourths delinquent interest, as recommended by the Division, in Case No. 21-1756475. 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 one-half delinquent interest, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty; also granting a 6 month pay plan, in Case No. 21-1766769. 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 cap the interest to the amount of tax and grant a waiver of one-half of the recalculated interest in the amount of \$2,206.23, upon payment of the remaining delinquent interest, plus 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. 20-1539307. 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 in the amount of \$2,145.37, 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. 20-1560243. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 29) Chairman Jolley moved that the Commission grant the waivers of interest and/or penalty on trust fund taxes under \$2,000.00 previously granted by the responsible Division(s), in Attachment "A". Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 7. Internal Audit Director, Katrina White, presented reports on Banking Operations Surprise Cash Count and Duplicate Payments. Chairman Jolley moved that the Commission approve the Internal Audit reports. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 8. Commissioners discussed the job description for the position of Counsel to the Commissioners. No action was taken.

- 9. New business: Commissioners discussed Claim for Refund cases being sent to the Administrative Law Judge's office within the statutory time frame.

- 10. Vice-Chairman Paulk moved that the meeting be adjourned. Chairman Jolley 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