

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
June 29, 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 28, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk and Stacy Morey

Guests: Joe Gappa, Diedra O'Neil

2. **READING OF MINUTES** - Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on June 22, 2021. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
3. Vice-Chairman Paulk moved that the Commission approve the FY22 Budget. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
4. Vice-Chairman Paulk moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

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 approve the settlement agreement regarding Oklahoma District Court Case CV-2018-1230, John Shryock v. Starbright Corporation. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 2) Case No. 20-1305999 was stricken at the request of the Division.
- 3) Chairman Jolley moved that the Commission grant a waiver of interest, in Case No. 20-1146959. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 4) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest, in Case No. 20-1335832. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

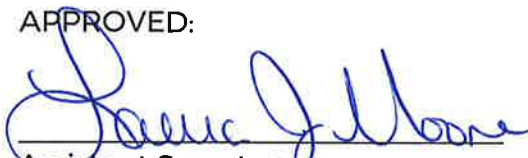
- 5) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1476632. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,156.11, 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. 20-1519703. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) 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 \$1,736.62, upon payment of the remaining delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1531887. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1546621. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, 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 \$2,037.98, as recommended by the Division, in Case No. 20-1565619. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$282.64, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1572712. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, 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 \$17,734.82, as recommended by the Division, in Case No. 21-1713249. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 12) Vice-Chairman Paulk moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1716088. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 13) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,814.41, 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. 20-1531952. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, 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 \$913.51, as recommended by the Division, in Case No. 20-1539291. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 15) Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$1,924.72, 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, in Case No. 20-1584566. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 16) 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 delinquent interest in the amount of \$751.11, 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, in Case No. 20-1785760. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

6. There was no new business.

7. The meeting was adjourned.

APPROVED:


Assistant Secretary


Clark Jolley, Chairman


Shelly Paulk, Vice Chairman