

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
July 6, 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 July 2, 2021. Chairman Jolley declared the presence of a quorum.

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

Guests: Jay Doyle, Diedra O'Neil, Secretary Jennifer Grigsby and Katie Feaver with LegisOK.com

2. READING OF MINUTES - Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on June 29, 2021. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, abstain. 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 July 6, 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. 6950011279, Renewal of membership in the Streamlines Sales and Use Tax Agreement for FY22, \$37,493.71.
- Purchase Requisition No. TBD, Amendatory agreement with FAST for implementation of single plate registration (specialty plate as primary), \$850,000.00).
- Purchase Requisition No. 6950011280, Renew the Federation of Tax Administrators Membership Dues for FY22, \$20,681.00.

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. 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 grant innocent spouse relief for years 2006 and 2011, as recommended by the Division, in Case No. S-21-043. 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-20-008. 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 grant a partial release, as recommended by the Division, in Case No. PR-21-044. 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 partial release, as recommended by the Division, in Case No. PR-21-045. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Prater moved that the Commission grant a partial release, as recommended by the Division, in case No. PR-21-046, subject to verification by the Division to the Commission, that there are no monies going to the seller in the Settlement Statement, 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 partial release, as recommended by the Division, in Case No. PR-21-047. 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, upon payment of interest, in Case No. 20-1508433. 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 one-half delinquent interest in the amount of \$2,967.25, upon payment of one-half delinquent interest, plus 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. 20-1542584. Secretary-Member Prater 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 \$1,641.79, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1514954. 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. 20-1515539. 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 \$180.33, as recommended by the Division, in Case No. 20-1516562. 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 one-half delinquent interest in the amount of \$2,878.43, upon payment of one-half delinquent interest, plus 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. 20-1516753. 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 grant a waiver of one-half delinquent interest in the amount of \$1,638.76, 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. 20-1517573. Vice-Chairman Paulk 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 \$773.46, as recommended by the Division, in Case No. 20-1518665. 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 one-half delinquent interest in the amount of \$2,657.24, as recommended by the Division, in Case No. 20-1528985. 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 delinquent penalty in the amount of \$2,000.00, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1531453. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1533397. Vice-Chairman

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

- 18) 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 \$916.69, 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. 20-1534112. Secretary-Member Prater 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 one-half underestimation interest in the amount of \$2,022.82, as recommended by the Division, in Case No. 20-1534667. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 20) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,358.39, 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. 21-1789044. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 21) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,788.85, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1516887. Secretary-Member Prater seconded the motion. Chairman, aye; 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 \$1,027.03, upon payment of one-half delinquent interest, plus 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. 20-1538992. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Commissioners discussed salary range, general functions, typical functions, complexities and skills of the pending vacancy for position of Executive Director. Chairman Jolley moved to approve the description for posting the position. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Commissioners discussed the Interim Leadership Proposal and the process/timeline for filling the Executive Director vacancy. Chairman Jolley moved that the Commission approve the Executive Director Search Process and Timeline. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Item 6.a. was continued to June 8, 2021 for further discussion.

7. There was no new business.
8. The meeting was continued to 9:00 a.m. on Thursday, July 8, 2021.

***Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
July 8, 2021***

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on July 6, 2021, in the Oklahoma City office, reconvened at 9:00 a.m. on the above date in the Oklahoma City office at conference room 2801. Chairman Jolley declared the presence of a quorum.

Chairman Jolley called the meeting to order. Other members present were Vice-Chairman Paulk, Secretary-Member Prater and Elizabeth Field. Chairman Jolley moved that the meeting be continued in conference room 2801A immediately. Vice-Chairman Paulk seconded the motion. The motion was adopted on a voice vote.

2. The meeting reconvened in conference room 2801A at 9:01 a.m. on Thursday, July 8, 2021. Chairman Jolley called the meeting to order. Other members present were Vice-Chairman Paulk, Secretary-Member Prater and Elizabeth Field.

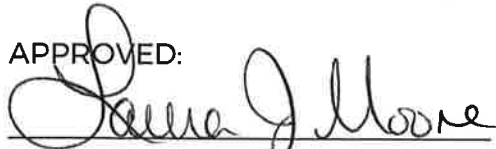
GUESTS: Jay Doyle, Diedra O'Neil, David Oakley w/ LegisOk.com

3. Commissioners discussed the changes to the proposed transition plan. Chairman Jolley moved approval of the proposed transition plan as updated. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Commissioners discussed the draft proposal for operational transition and leadership attending the commission meeting scheduled for July 13, 2021.


4. The meeting was adjourned.

APPROVED:


Assistant Secretary


Clark Jolley, Chairman


Shelly Paulk, Vice-Chairman


Charles T. Prater, Secretary-Member



**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 07/06/2021 and requests approval of the same.

DATED this 07/06/2021

(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: 7/6/2021

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950011279	Renewal of membership in the Streamlined Sales and Use Tax Agreement for FY22	\$37,493.71	Membership in the Streamlined Sales and Use Tax Agreement generates approximately \$48M annually for Oklahoma. Approximately \$24M goes directly to the State and the remaining is revenue to cities and counties.	Discontinuing membership would result in a significant revenue loss.	7/13/2021
TBD	Amendatory agreement with FAST for implementation of single plate registration (specialty plate as primary)	\$850,000.00	Developer resources to implement SB313 which syncs the stand issue and specialty or personalized plate registration to a single primary registration by January 1, 2022.	If denied, the agency would be unable to comply with statutory requirements of SB313	7/13/2021
6950011280	Renew the Federation of Tax Administrators Membership Dues for FY22	\$20,681.00	Membership provides services, bulletins and memoranda from Federation of Tax Administrators. Provides for confidential information exchange between IRS, states and financial services sector tracking and preventing fraudulent filings/refunds.	If denied, the agency would no longer have access to necessary research resources and privileges on matters of taxation and public finance.	7/13/2021

CABINET SECRETARY APPROVAL:

Date