

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
August 3, 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 August 2, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk, Secretary-Member Prater and Taylor Ferguson.

Guest: Joe Gappa, Jessica Grogis, Katrina White, Stacy Pederson and Katy Feaver with LegisOK.com.

2. **READING OF MINUTES** – Secretary-Member Prater moved to approve the minutes of the regular commission meeting on July 27, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Jessica Grogis and Joe Gappa presented the transition team report to the Commissioners. No action was taken.
4. Vice-Chairman Paulk moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated August 3, 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. 6950010968, eCheck-In software to provide online appointment capabilities for taxpayers to schedule appointments to visit the Taxpayer Resource Center (TRC) and to provide a queue management system for the in-take process at the TRC for walk-ins and appointments scheduled online, \$25,138.69.
 - Purchase Requisition No. 6950011349, Oklahoma Common's Owner's Association Dues, \$1,057,044.00.
 - Purchase Requisition No. 6950011359, FY22 Dell Toner & Imaging Drum Monitoring Service for Tag Agents, \$389,920.00.
5. Vice-Chairman Paulk moved that the Commission approve the Equalization/Excise Board re-appointment for Robert E. Klabenes, Okmulgee County. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Secretary-Member Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Paulk 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.

7. Recommendations from Executive Session:

- 1) Case No. PR-21-052 was continued to a date uncertain at the request of the Commission.
- 2) Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-21-043. 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 grant a partial release, as recommended by the Division, in Case No. PR-21-049. 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-21-051. 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 cap the interest to the amount of tax and grant a 36 month pay plan on remaining balance, in Case No. P-21-081-R. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Paulk moved that the Commission deny a waiver request and grant a 60 month pay plan as to appearing taxpayer only, in Case No. 20-1461407. 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 cap the interest to the amount of tax per period for a total interest amount of \$1,528.65 (2008) and grant a waiver of one-fourth of the recalculated interest in the amount of \$477.58, upon payment of the remaining 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. 20-1318777. 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, in Case No. 20-1366874. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1505763. Secretary-Member Prater 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 one-half delinquent interest in the amount of \$286.89, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1509628. 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 \$776.85, 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. 20-1516418. Vice-Chairman Paulk 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 \$4,278.68, as recommended by the Division, in Case No. 20-1518284. 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 one-half delinquent interest in the amount of \$239.06, as recommended by the Division, in Case No. 20-1533975. 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. 20-1538767. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Chairman Jolley moved that the Commission cap the income tax delinquent interest to the amount of income tax per period for a total amount of \$2,783.93 (2006, 2007, 2010, 2011 and 2012) and grant a waiver for the capped interest plus one fourth of the recalculated interest for a total amount of \$3,974.33 (\$2,783.93 plus \$1,190.40), upon payment of the remaining delinquent interest, plus underestimation interest, delinquent penalty for income and any delinquent interest, plus delinquent penalty and applicable collection fees for sales tax; also granting a 48 month pay

plan, in Case No. 20-1539813. 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 all delinquent penalty and interest for 2014, plus one-half delinquent interest for 2015-2016 totaling \$7,297.05, as recommended by the Division, in Case No. 20-1540099. 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 grant a waiver of one-half delinquent interest in the amount of \$344.27, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1540602. 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 \$1,334.00, upon payment of one-half delinquent interest, plus underestimation interest, 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. 20-1544215. Chairman Jolley 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 penalty and one-half interest, upon payment of one-half interest, in Case No. 20-1548585. Vice-Chairman Paulk 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 \$18,084.02, as recommended by the Division, in Case No. 20-1554447. 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 remaining delinquent interest and penalty, upon payment of one-half delinquent interest and one-half delinquent penalty, as recommended by the Division, in Case No. 20-1558693. 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 one-half delinquent interest in the amount of \$1,034.10, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the

Division, in Case No. 20-1568742. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 23) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$984.12, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1569175. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,373.03, as recommended by the Division, in Case No. 20-1574963. Vice-Chairman Paulk 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 one-half delinquent interest in the amount of \$1,534.02, 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. 20-1575868. Secretary-Member Prater 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 penalty, upon payment of interest, in Case No. 20-1582829. 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 deny a waiver request, as recommended by the Division, in Case No. 21-1609568. 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 penalty, in Case No. 21-1610044. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Chairman Jolley moved that the Commission grant a waiver of penalty, in Case No. 21-1633194. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Secretary-Member Prater moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 21-1685338. Chairman Jolley

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

- 31) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$13,896.38, per VDA MTC 19-27, as recommended by the Division, in Case No. 21-1686297. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1727330. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$929.78, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1396346. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 34) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,494.36, 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. 20-1433842. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 35) Chairman Jolley moved that the Commission cap the interest to the amount of tax per period in the amount of \$5,724.05 (2005) and grant a waiver of one-half interest in the amount of \$2,961.12, upon payment of the tax, 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. 20-1572889. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 36) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$878.48, as recommended by the Division, in Case No. 21-1716366. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 37) Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. CR-20-007-F. Vice-Chairman Paulk seconded the motion.

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

38) Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. CR-20-009-F. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

39) Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-077-S. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

40) Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-20-001-R. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

41) Commissioners discussed the individual applicants for the Executive Director position. No action was taken; matter was continued to August 10, 2021.

8. There was no new business.

9. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary


Clark Jolley, Chairman

Shelly Paulk
Shelly Paulk, Vice-Chairman

Charles T. Prater
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 08/03/2021 and requests approval of the same.

DATED this 08/03/2021

(SEAL)

ATTEST:

Laura J. Moore
Assistant Secretary

APPROVED:

April Gonzalez
April Gonzalez
Director of Digital Communications &
Marketing

OKLAHOMA TAX COMMISSION
Clark Jolley
CLARK JOLLEY, CHAIRMAN

Shelly Paulk
SHELLY PAULK, VICE CHAIRMAN

Charles T. Prater
CHARLES T. PRATER, SECRETARY-MEMBER



Date Submitted: 8/3/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950010968	eCheck-In software to provide online appointment capabilities for taxpayers to schedule appointments to visit the Taxpayer Resource Center (TRC) and to provide a queue management system for the in-take process at the TRC for walk-ins and appointments scheduled online.	\$25,138.69	The online appointment and queue management system will improve the quality of customer service to the citizens of Oklahoma by eliminating a manual check-in process and paper logs. With an average of 300+ taxpayers visiting the OTC daily for assistance, an electronic check-in process is imperative. Visitors will be assigned to queues based on their specific needs, resulting in faster service. The system will also provide the ability to track visits for statistical purposes and forecast customer service needs of the lobby to assist with overall personnel management across multiple divisions.	If denied, customer service at the Taxpayer Resource Center will be unable to improve, unable to assist customers in preparing for their appointment in order to decrease time spent onsite and unable to assist window representatives with customer service forecasting in order to manage personnel across multiple divisions.	8/10/2021
6950011349	Association Dues	\$1,057,044.00	Association dues paid directly to the Oklahoma Commons Owner's Association to cover utilities, security, janitorial and other costs for 9 floors located in the Strata Tower.	If denied, imperative operations services would no longer be provided.	8/10/2021
6950011359	FY22 Dell Toner & Imaging Drum Monitoring Service for Tag Agents	\$389,920.00	This renewal is needed to provide the Motor Vehicle Tag Agents located throughout the State of Oklahoma with toner cartridges for their state provided printers.	If denied, tag agents would be unable to process daily motor vehicle transactions.	8/10/2021

CABINET SECRETARY APPROVAL: _____

Date