

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
August 10, 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 9, 2021. Chairman Jolley declared the presence of a quorum.

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

Guest: Jim Green, Joe Gappa and Katy Feaver with LegisOK.com.

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on August 3, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Elizabeth Field 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 10, 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. 6950011380, Renewal of lease for ALJ Office located at 3700 Classen Blvd., Suite 260, OKC, \$26,010.00.
 - Purchase Requisition No. 6950011392, Amendment to FAST COTS contract 6959008532 - to implement the Electronic Lien and Certificates of Title (ELT), \$850,000.00.
5. Commissioners were presented with a Division report from Jim Green, Director of Collections. No action was taken.
6. Secretary-Member Prater moved that the Commission approve the Equalization/Excise Board appointment for Lee C. Sparkman, Greer County. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Chairman Jolley moved that the Commission approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2019 USA BMX Sooner Nationals held February 8, 2019 through February 10, 2019. 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 approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2019 Big 12 Wrestling Championships held March 9, 2019 through March 10, 2019. 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 approve the application submitted on behalf of the City of Tulsa for Quality Event status for the NCAA Division I Men's Basketball 1st and 2nd Rounds held March 22, 2019 through March 24, 2019. 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 approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2021 USA BMX Grand Nationals to be held November 26-28, 2021. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
11. 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.

12. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission approve the settlement proposal, as recommended by the Division, in Case Nos. P-17-002-G, P-17-013-G, P-17-022-G and P-17-034-G. Secretary-Member Prater 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 waiver of remaining interest, upon payment of one-fourth delinquent interest and full penalty, in Case No. P-18-103-R. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-016. 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-21-031. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-035. Chairman Jolley 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-21-045. Vice-Chairman Paulk 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 partial release, as recommended by the Division, in Case No. PR-21-054. 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 subordination agreement, in Case No. PR-21-055. 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 penalty, upon payment of interest, in Case No. 20-1366978. 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 penalty, upon payment of interest, in Case No. 20-1392720. 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 penalty, upon payment of interest, in Case No. 20-1433932. 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 penalty, upon payment of interest, in Case No. 20-1448644. 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 penalty, upon payment of interest, in Case No. 21-1610168. 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 penalty, upon payment of interest, in Case No. 21-1715380. 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 grant a waiver of penalty, in Case No. 20-1427507. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Case No. 20-1291869 was continued at the request of the Commission.
- 17) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1524904. 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 delinquent penalty in the amount of \$2,329.50, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1536585. 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 delinquent interest in the amount of \$938.38, as recommended by the Division, in Case No. 20-1538467. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1553362. Vice-Chairman Paulk 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 interest, in Case No. 20-1554874. Secretary-Member Prater 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-fourth delinquent interest in the amount of \$1,437.88, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1555442. Vice-Chairman Paulk 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 \$1,347.22,, upon payment of warrant penalty in the amount of \$94.70, in Case No. 20-1565933. Vice-Chairman Paulk 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 \$812.27, 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, as recommended by the Division, in Case No. 20-1566407. 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 \$390.60, as recommended by the Division, in Case No. 20-1574859. 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 one-half delinquent interest in the amount of \$381.61, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1575766. 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 \$6,162.87, 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. 20-1578221. Vice-Chairman Paulk 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 \$4,538.65, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 21-1587677. 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 delinquent penalty in the amount of \$1,383.40, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1631261. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 30) Chairman Jolley moved that the Commission grant a waiver of penalty, upon payment of interest, in Case No. 21-1689353. Vice-Chairman Paulk 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 \$5,112.34, per Voluntary Disclosure Agreement, as recommended by the Division, in Case No. 21-1747986. 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 grant a waiver of delinquent penalty in the amount of \$26,999.96, per VC1088917, as recommended by the Division, in Case No. 21-1751376. Secretary-Member Prater 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 penalty in the amount of \$5,416.12, per Voluntary Disclosure Agreement VC#20-36, as recommended by the Division, in Case No. 21-1819708. Vice-Chairman Paulk 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 \$4,918.90, 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. 20-1540402. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 35) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$11,205.41, upon payment of one-half 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. 20-1542585. Secretary-Member Prater 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 \$1,190.04, 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. 19-1569179. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

37) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,350.90, as recommended by the Division, in Case No. 20-1581448. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

38) Commissioners discussed the individual applicants for the Executive Director position. A special commission meeting for interviews in executive session to be scheduled.


39) Commissioners discussed the individual applicants for the Counsel to the Commission position. A special commission meeting for interviews in executive session to be scheduled.

13. New business: The August 31, 2021 regularly scheduled commission meeting to be cancelled due to lack of quorum.

14. 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 08/10/2021 and requests approval of the same.

DATED this 08/10/2021

(SEAL)

OKLAHOMA TAX COMMISSION

ATTEST:

Laura J. Moore

Assistant Secretary

Clark Jolley

CLARK JOLLEY, CHAIRMAN

APPROVED:

April Gonzalez

April Gonzalez
Director of Digital Communications &
Marketing

Shelly Paulk

SHELLY PAULK, VICE CHAIRMAN

Charles T. Prater

CHARLES T. PRATER, SECRETARY-MEMBER



Date Submitted: 8/10/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950011380	Renewal of lease for ALJ Office located at 3700 Classen Blvd., Suite 260 OKC	\$26,010.00	Renew lease for 3700 Classen Blvd., Suite 260 in Oklahoma City, which is required for mandated services.	If denied, the Administrative Proceedings Division would not be in operation.	8/17/2021
6950011392	Amendment to FAST COTS contract 6959008532 - to implement the Electronic Lien and Certificates of Title (ELT)	\$850,000.00	Implement the Electronic Lien and Titling program passed by Oklahoma Senate Bill 998, with an effective date of July 1, 2022.	If denied, The Oklahoma Tax Commission would not be in compliance with Statute and could not provide services to Oklahomans.	8/17/2021

CABINET SECRETARY APPROVAL: _____

Date