

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**August 17, 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 16, 2021. Chairman Jolley declared the presence of a quorum.

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

Guest: Katy Feaver with LegisOK.com.

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on August 10, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Secretary-Member Prater moved to approve the minutes of the special commission meeting on August 16, 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 17, 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. 6950011351, Renew Lease of 80 Latitude laptops for Compliance field agents on PO 6959009216 for 3<sup>rd</sup> year option, \$42,091.56.

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 remaining interest in the amount of \$4,894.07, upon payment of penalty, warrant penalty and warrant fee in the amount of \$1,367.12; also granting a 12 month pay plan, in Case No. 20-1544186. 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 waiver of one-half delinquent interest in the amount of \$14,504.42, 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. 20-1544737. 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 subordination request, as recommended by the Division, in Case No. PR-21-057. Secretary-Member Prater 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 waiver of penalty and interest , in Case No. 20-1291869. 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 a waiver of penalty, upon payment of interest, in Case No. 20-1417841. 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 waiver of penalty and 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.
- 7) Vice-Chairman Paulk moved that the Commission cap the interest to the amount of tax for 2008 and grant a waiver of the interest exceeding the capped interest in the amount \$704.75, plus one-fourth of the recalculated interest in the amount of \$1,031.65, for a total waiver of \$1,736.40, upon payment of the remaining balance of delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 20-1461861. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1574372. 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 grant a request for reconsideration, granting a waiver of one-fourth delinquent interest in the amount of \$1,434.03, 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, as recommended by the Division, in Case No. 21-1821604. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Secretary-Member Prater moved that the Commission grant a waiver of delinquent penalty in the amount of \$7,352.06, per Voluntary Disclosure Agreement 1271681, in Case No. 21-1829603. 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 \$722.23, 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. 20-1570331. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Case No. 21-1748303 was continued at the request of the Commission.
- 13) Commissioners discussed the individual applicants for the Executive Director position. No action was taken.
- 14) Commissioners discussed the individual applicants for the Counsel to the Commission position. No action was taken.

- 7. There was no new business.
- 8. 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 08/17/2021 and requests approval of the same.

DATED this 08/17/2021

(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: 8/17/2021

**OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST**

<b>Purchase Requisition Number</b>	<b>Description of Proposed Expense</b>	<b>Cost</b>	<b>Necessity</b>	<b>Cost (if any) if request denied</b>	<b>Deadline</b>
6950011351	Renew Lease of 80 Latitude laptops for Compliance field agents on PO 6959009216 for 3rd year option.	\$42,091.56	The laptops currently being used by Compliance field agents have reached end of life and are no longer supported.	If denied, Compliance field agents will no longer have the ability to perform their jobs efficiently and effectively as required.	8/24/2021

**CABINET SECRETARY APPROVAL:** \_\_\_\_\_

Date