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 23, 2021. Chairman Jolley declared the presence of a quorum.

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

Guest: Joe Gappa, Greg Pichler, Taylor Ferguson, Kiersten Hamill, and Rachel Gallagher.

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.

Recommendations from Executive Session:

1) Commissioners conducted an interview for the position of Executive Director. No action was taken.

2) Discussion and possible action on selecting individual applicants for the Executive Director position for further consideration and interviews by the Commission was continued to the special meeting on August 26, 2021.

3) Discussion and possible action on selecting individual applicants for Counsel to the Commission position for further consideration and interviews by the Commission were not discussed.

4) Chairman Jolley moved that the Commission deny the abatement request and grant a waiver of full delinquent penalty and delinquent interest, upon payment of tax, as recommended by the Division, in Case No. E-21-011. 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 one-half delinquent penalty, plus the greater of 32 months of delinquent interest or one-half delinquent interest, 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.
6) Chairman Jolley moved that the Commission cap the interest to the amount of tax in the amount of $8,371 (2008-2011) and grant a waiver of remaining actual delinquent interest in the amount of $3,543.60, upon payment of three-fourths of the capped delinquent interest in the amount of $6,278.25 and all other balances due, as recommended by the Division, in Case No. 20-1560246. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7) Case No. 20-1562517 was stricken at the request of the Division.

8) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of $1,239.12, 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. 20-1563395. 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 cap the 2008 delinquent interest to amount of tax for sales and withholding, upon payment of all remaining balances, in Case No. 20-1578343. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-033. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

11) Secretary-Member Prater moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-21-042. 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 innocent spouse relief, as recommended by the Division, in Case No. S-21-044. 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 partial release, as recommended by the Division, in Case No. PR-21-050. 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 partial release, as recommended by the Division, in Case No. PR-21-058. 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 deny a settlement request and grant a waiver of one-half delinquent penalty, one-half delinquent interest accrued through March 15, 2020 and all of the interest accrued from March 16, 2020 to present, upon Protestant’s withdrawal of the protest and payment of tax due and remaining delinquent interest and penalty, as recommended by the Division, in Case No. P-17-211-H. 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, as recommended by the Division, in Case No. 20-1373588. Secretary-Member Prater 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 delinquent penalty, in Case No. 20-1396566. 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, upon payment of delinquent interest, in Case No. 20-1396844. 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 penalty, in Case No. 20-1428666. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1448647. 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 penalty, in Case No. 20-1450392. 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 penalty, upon payment of delinquent interest, in Case No. 20-1453648. 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 delinquent penalty, in Case No. 20-1471262. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1488757. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

25) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1444621. 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 delinquent penalty in the amount of $55.90, upon payment of delinquent interest, as recommended by the Division, in Case No. 20-1477725. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

27) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of $1,087.46, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1508711. Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

28) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1576691. Secretary-Member Prater 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 one-half delinquent interest in the amount of $1,159.85, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1579414. 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 one-half delinquent interest in the amount of $1,017.07, as recommended by the Division, in Case No. 20-1582929. Secretary-Member Prater 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 $728.12, per VDA# 1579638, as recommended by the Division, in Case No. 21-1766072. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

32) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of $2,868.07, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 36 month pay plan, as recommended by the Division, in Case No. 21-1821604. Chairman Jolley 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 delinquent penalty in the amount of $44,662.07, per VDA# 0-001-707-547, as recommended by the Division, in Case No. 21-1830908. 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 cap the interest to the amount of tax per period in the amount of $5,524.18 (2009) and grant a waiver of remaining actual interest in the amount of $3,214.49, upon payment of one-half of the recalculated interest $2,762.09, remaining delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1540548. 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 $1,255.47, 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. 20-1544183. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

36) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of $1,538.10, as recommended by the Division, in Case No. 20-1555524. Chairman Jolley 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 $937.69, upon payment of one-half 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. 20-1576236. Vice-Chairman
Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

4. READING OF MINUTES – Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on August 17, 2021. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

5. There was no transition team report.

6. Greg Pichler presented a Division report for Business Tax Services. No action was taken.

7. Chairman Jolley moved that the Commission approve the Equalization/Excise appointment for Gary W. Vance, Pawnee County. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. There was no new business.

9. The meeting was adjourned.

APPROVED:

Laura G. Moore  
Assistant Secretary

Clark Jolley, Chairman

Sally Paulk  
Shelly Paulk, Vice-Chairman

Charles T. Prater  
Charles T. Prater, Secretary-Member