

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
September 7, 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 September 3, 2021. Chairman Jolley declared the presence of a quorum.

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

2. **READING OF MINUTES** - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on August 24, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Vice-Chairman Paulk moved to approve the minutes of the special commission meeting on August 26, 2021. Secretary-Member Prater 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. Secretary-Member Prater moved that the Commission approve the notification to Cabinet Secretary for the proposed agency expenses dated September 7, 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. 6950011461, FY22 Centralized IT OMES Master Service Agreement, \$1,748,373.72.

5. 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.

6. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission grant a conditional subordination release, as recommended by the Division, in Case No. PR-21-055. 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 conditional subordination release, as recommended by the Division, in Case No. PR-21-057. 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 waiver of one-half delinquent interest in the amount of \$742.97, 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. 20-1500665. 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 waiver of one-half delinquent interest, upon payment of delinquent penalty, in Case No. 20-1509672. 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 grant a waiver of one-half delinquent interest in the amount of \$752.54, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 6 month pay plan, as recommended by the Division, in Case No. 20-1512480. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$871.38, 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. 20-1567585. Chairman Jolley 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 delinquent interest to the amount of tax per period in the amount of \$2,456.91 (2012) and grant a waiver of the remaining actual interest and excess in the amount of \$1,565.51, upon payment of remaining tax, plus one-half of the recalculated delinquent interest \$1,228.46, 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. 20-1570882. Chairman Jolley 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 \$871.09, 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. 20-1578087. 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 waiver of one-half delinquent interest and underestimation interest in the amount of \$2,007.89, as recommended by the Division, in Case No. 21-1646258. 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. 21-1756885. 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 delinquent penalty in the amount of \$7,575.46, per Voluntary Disclosure Agreement #1641036, as recommended by the Division, in Case No. 21-1800335. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,556.65, 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. 21-1836171. Chairman Jolley 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 delinquent penalty in the amount of \$2,632.04, per Voluntary Disclosure Agreement #1633401, as recommended by the Division, in Case No. 21-1840106. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Prater moved that the Commission grant a waiver of delinquent penalty for 2020 STS and STW only, in Case No. 20-1435436. Chairman Jolley 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 delinquent penalty, in Case No. 20-1447382. Secretary-Member Prater 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, upon payment of delinquent interest, in Case No. 20-1453746.

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 delinquent penalty, in Case No. 20-1487510. 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 Case No. 20-1498831. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1502461. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1502462. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1505218. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 20-1566877. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 21-1622942. 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 delinquent penalty, upon payment of delinquent interest, in Case No. 21-1823814. 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 cap the delinquent interest to the amount of tax per period in the amount of \$1,452.23 (2001) and grant a waiver of remaining actual delinquent interest and excess in the amount of \$830.28, upon payment of one-half of the recalculated delinquent interest in the amount of \$736.11, plus delinquent penalty, warrant penalty,

filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1448645. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

26) Chairman Jolley moved that the Commission cap the delinquent interest to the amount of tax in the amount of \$7,260.00 and grant a waiver of remaining delinquent interest and excess in the amount of \$8,886.80, upon payment of one-half of the capped delinquent interest, plus delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 20-1578730. 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. 20-1583764. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

28) A conditional offer of employment to be extended to a candidate for the position of Counsel to the Commissioners with a start date of October 4, 2021; other finalists resumes will be forwarded to the Transition Team for possible employment in other Divisions.

7. There was no new business.

8. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary

Clark Jolley
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 09/07/2021 and requests approval of the same.

DATED this 09/07/2021

(SEAL)

OKLAHOMA TAX COMMISSION

ATTEST:

Laura J. Moore
Assistant Secretary

Clark Colley
CLARK COLLEY, CHAIRMAN

APPROVED:

April Gonzalez
April Gonzalez

Shelly Paulk
SHELLY PAULK, VICE CHAIRMAN

Director of Digital Communications &
Marketing

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



Date Submitted: 9/7/2021

OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950011461	FY22 Centralized IT OMES Master Service Agreement	1,748,373.72	OMES is the State's centralized IT provider and services must be maintained	If denied, OTC will not have the IT support required to maintain the agency's information systems.	9/14/2021

CABINET SECRETARY APPROVAL: _____ Date