

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES

September 14, 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 13, 2021. Chairman Jolley declared the presence of a quorum.

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

Guests: April Gonzalez, Joe Gappa and Jessica Grogis.

2. READING OF MINUTES – Vice-Chairman Paulk moved to approve the minutes of the regular commission meeting on September 7, 2021. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member aye. The motion was declared adopted.
3. There was no report from the Transition Team.
4. Secretary-Member Prater moved that the Commission approve the notification of Cabinet Secretary for the proposed agency expenses dated September 14, 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. 6950011511, FY22 OSU Econometric Model Contract, \$70,000.00.
 - Purchase Requisition No. 6950011524, FY22 Renewal of the National Motor Vehicle Title Information System (NMVTIS) with AAMVA, \$84,745.08.
 - Purchase Requisition No. 6950011530, FY22 renewal for Broadway Kerr Garage Parking Lease to the Commissioners of the Land Office, \$283,800.00.
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 partial release, as recommended by the Division, in Case No. PR-21-063. 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 interest, upon payment of one-half interest, full penalty and withdrawal of protest, in Case No. P-20-115-R. 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 partial release, as recommended by the Division, in Case No. PR-21-064. 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 partial release, as recommended by the Division, in Case No. PR-21-065. 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 cap the delinquent interest to the amount of tax per period in the amount of \$2,770.83 (2011) and grant a waiver of remaining actual and excess delinquent interest in the amount of \$1,520.07, upon payment of one-half of the capped delinquent interest in the amount of \$1,385.42, plus remaining delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, in Case No. 20-1424697. 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 one-half delinquent corporate income tax interest in the amount of \$114.97, in Case No. 20-1428690. 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 grant a waiver of one-half delinquent interest in the amount of \$904.76, upon payment of remaining 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. 20-1437815. Vice-Chairman Paulk

- seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1455903. Chairman Jolley 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, upon payment of penalty, in Case No. 20-1520738. 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 one-half delinquent interest in the amount of \$660.91, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1570687. 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 cap the interest to the amount of tax per period in the amount of \$3,868.00 (2004-2005) and grant a waiver of the remaining actual and excess delinquent interest in the amount of \$6,400.57, upon payment of one-half of the capped delinquent interest in the amount of \$1,934.00, plus remaining 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. 20-1575869. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 12) Vice-Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$777.53, as recommended by the Division, in Case No. 20-1578889. 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 \$2,027.53, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1582414. 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 one-half delinquent interest in the amount of \$747.73, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 20-1582860. Secretary-Member Prater 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 one-half delinquent interest in the amount of \$1,443.80, as recommended by the Division, in Case No. 20-1846283. 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 in the amount of \$701.80, upon payment of delinquent interest, as recommended by the Division, in Case No. 21-1674015. 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 cap the interest to the amount of tax per period and grant a waiver of the excess interest in the amount of \$11,417.32, upon payment of the remaining delinquent interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 21-1683433. Vice-Chairman Paulk 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 one-half delinquent interest in the amount of \$3,621.69, 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. 21-1704503. 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 the tax and delinquent interest, in Case No. 21-1728675. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1573515. 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 cap the delinquent interest to the amount of tax per period in the amount of \$1,711.93 (2011) and grant a waiver of the remaining delinquent interest in the amount of \$1,300.18, upon payment of the remaining delinquent and excess delinquent interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1582664. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

22) Commissioners discussed the candidates for the Executive Director position with the Transition Team. No action was taken.

- 7. Commissioners changed the Commission meeting in the Tulsa office on September 28, 2021 from 1:30 p.m. to 12:30 p.m. to accommodate the large number of appearing taxpayers. Commissioners also discussed the November 30, 2021 meeting. Secretary-Member Prater will not be attending.
- 8. Commissioners discussed virtual attendance at Commission meetings which would require a request to the legislature for a statutory language change. No action was taken.
- 9. There was no new business.
- 10. 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 09/14/2021 and requests approval of the same.

DATED this 09/14/2021

(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



OKLAHOMA TAX COMMISSION PROPOSED EXPENSE REQUEST

Purchase Requisition Number	Description of Proposed Expense	Cost	Necessity	Cost (if any) if request denied	Deadline
6950011511	FY22 OSU Econometric Model Contract	\$70,000.00	Services are necessary to provide needed information on the Oklahoma, National and Global economy so that the Office of Economic Research and Tax Policy/Research Division can forecast revenues for the State of Oklahoma budgeting process and provide better impact estimates of changing Oklahoma tax law.	Prior to the December and February meetings of the State Board of Equalization, the Tax Commission is required (under the Oklahoma Multi-year Revenue and Expenditure Projection Act) to submit to OMEs, and to members of the House and Senate, revenue estimates for the upcoming fiscal year and the following two fiscal years, along with a summary of recent national and state economic performance and a forecast of national and state economic performance. If denied, OTC would be unable to comply with this directive.	9/21/2021
6950011524	FY22 Renewal of The National Motor Vehicle Title Information System (NMVTIS) with AAMVA	\$84,745.08	The National Motor Vehicle Title Information System (NMVTIS) is a nationwide system to which states report vehicle title transaction information and from which states can receive other states' title information. Insurance companies, vehicle salvage and junk yards are required to report salvaged/junked vehicle information, as well. The intent is to inhibit vehicle title fraud by providing a national repository of vehicle titling information to aid states in verifying the status of vehicles being titled in their state, particularly those vehicle records branded (i.e. salvage, odometer discrepancy; etc.) by other states. NMVTIS stems from the Federal Anti-Car Theft Act of 1992 and state participation is mandatory. State fees are established by the US Dept. of Justice and the system administering agency (American Association of Motor Vehicle Administrators - aka AAMVA).	If denied, access would be lost to the referenced database and access to Oklahoma vehicle titling information entered into the database would be unavailable to other states.	9/21/2021
6950011530	FY22 renewal for Broadway Kerr Garage Parking Lease to The Commissioners of the Land Office	\$283,800.00	Parking is essential for OTC staff and taxpayers.	If denied, employee and taxpayer parking will not be easily accessible	9/21/2021

CABINET SECRETARY APPROVAL:

Date