

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
January 13, 2026

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 9, 2025; and the agenda therefor was posted from and after 1:30 p.m. on January 12, 2026. Chairman Taylor declared the presence of a quorum.

Persons in attendance: Chairman Taylor, Vice-Chairman Paulk, Secretary-Member LaFortune, Jennifer Brock, Counsel to the Commissioners, Elizabeth Field, General Counsel, and Doug Linehan, Executive Director.

GUESTS: Joe Gappa, Corey Jager, and Marie Schuble.

2. READING OF THE MINUTES - Secretary-Member LaFortune moved that the Commission approve the minutes of the regular commission meeting on December 16, 2025. Chairman Taylor seconded the motion. Chairman, aye; Vice-Chairman, abstain; Secretary-Member, aye. The motion was declared adopted.
3. Vice-Chairman Paulk moved that the Commission approve the minutes of the regular commission meeting on January 6, 2026. Chairman Taylor seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Vice-Chairman Paulk moved that the Commission approve the adoption of the proposed permanent rule changes to OAC 710:1, Administrative Operations; OAC 710:10, Ad Valorem; OAC 710:45, Gross Production; OAC 710:50, Income; OAC 710:65, Sales and Use Tax; OAC 710:70, Tobacco, Tobacco Products and Cigarettes, and OAC 710:90, Withholding. Chairman Taylor seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Vice-Chairman Paulk moved that the Commission resolve into Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims or litigation. Executive Session authorized by 25 O.S. § 307(B)(4)(7) and § 307(C)(15). Chairman Taylor 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. Executive session minutes were recorded, maintained separately and are confidential pursuant to 25 O.S. § 307(B)(4)(7), (E)(3), (C)(15) and 51 O.S. § 24A.5(1)(b).

6. Vice-Chairman Paulk moved that the Commission reconvene into Open Session. Secretary-Member LaFortune seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

7. There was no new business.

8. The meeting was adjourned.

APPROVED:


Assistant Secretary


Zack Taylor, Chairman


Shelly Paulk, Vice Chairman


Daniel J. Lafortune, Secretary-Member