

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES
September 22, 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 September 21, 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, and Elizabeth Field, General Counsel.

Guests: Joe Gappa, Marie Schuble and Corey Jager.

2. READING OF THE MINUTES - Secretary-Member LaFortune moved that the Commission approve the minutes of the regular commission meeting on September 15, 2026. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Vice-Chairman Paulk moved that the Commission approve notification to the Cabinet Secretary of proposed agency expenses dated September 22, 2026. Secretary-Member LaFortune seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Chairman Taylor moved to approve the emergency rules to implement the provisions of SB-44 (effective November 1, 2026) and adopt the emergency rule language for Chapter 65. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Vice-Chairman Paulk moved to approve the emergency rules to implement the provisions of SB-1122 (effective January 1, 2027) and adopt the emergency rule language for Chapter 10. Secretary-Member LaFortune seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Secretary-Member LaFortune moved that the Commission resolve into Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims or litigation and the employment, hiring, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee. Executive Session

authorized by 25 O.S. § 307(B)(1), § 307(B)(4), § 307(B)(7), and § 307(C)(15). Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

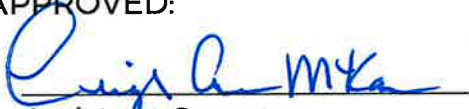
An executive session was held, after which the Commission returned to open meeting. Executive session minutes were recorded, maintained separately and are confidential pursuant to 25 O.S. § 307(B)(1), § 307(B)(4), § 307(B)(7), § 307(E)(3), § 307(C)(15) and 51 O.S. § 24A.5(1)(b).

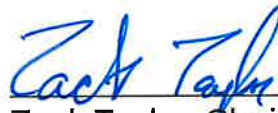
7. Secretary-Member LaFortune moved that the Commission reconvene into Open Session. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. There was no new business.

9. The meeting was adjourned.

APPROVED:


Assistant Secretary


Zack Taylor, Chairman


Shelly Paulk, Vice-Chairman


Daniel J. LaFortune, Secretary-Member