



# OKLAHOMA Tax Commission

## OFFICE OF COMMISSIONERS

Mark A. Wood, Chairman  
Shelly Paulk, Vice-Chairman  
Zack Taylor, Secretary-Member

## OKLAHOMA TAX COMMISSION REGULAR MEETING AGENDA

September 3, 2025 — 1:30 P.M.  
123 Robert S. Kerr Avenue, 28<sup>th</sup> Floor  
Oklahoma City, Oklahoma 73102

1. Convene - Notice of Meeting Posted December 10, 2024; Agenda of Meeting Posted 1:30 P.M., September 2, 2025.
2. Approval of minutes of the regular commission meeting dated August 26, 2025.
3. Discussion and possible approval of notification to Cabinet Secretary of proposed agency expenses dated September 3, 2025.
4. Discussion and possible action to affirm the finding there exists the need for emergency rules to implement the provisions of HB 1279 and SB 684 (Parental Choice Tax Credit) and adopt emergency rule language for 710:50-15-170 through 176.
5. Proposed Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims. Votes regarding confidential taxpayer matters that are required by state and federal law to be kept confidential may be taken during Executive Session pursuant to 25 O.S. § 307(E)(3). Executive Session authorized by 25 O.S. § 307(B)(4) and (7).
  - a. **Waiver of Penalty and Interest; Settlement Requests; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

24-3121276°	25-3438251°	24-3135286	25-3140527	25-3447204
24-3134866°	24-3140307	24-3143694	25-3141473	24-3125292*
24-3135727°	25-3269290	24-3152881	25-3257605	24-3136323*
24-3136334°	24-3126891	24-3153962	25-3262741	24-3140328*
24-3144336°	24-3134100	24-3153967	25-3417530	25-3124593*
  - b. **Partial Releases and Subordination Requests:**

PR-25-041	PR-25-046	PR-25-047
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  - c. **Administrative Law Judges' Recommendations:**

P-21-207-K	P-25-053-SI	P-25-072-SI
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\*FTI  
°Appearing



6. Reconvene in Open Session – Recommendations and votes on non-confidential matters considered in Executive Session.
7. New business.
8. Adjournment.

