



OFFICE OF COMMISSIONERS

Zack Taylor, Chairman

Shelly Pault, Vice-Chairman

Daniel J. LaFortune, Secretary-Member

OKLAHOMA TAX COMMISSION REGULAR MEETING AGENDA

January 13, 2026 — 1:30 P.M.
123 Robert S. Kerr Avenue, 28th Floor
Oklahoma City, Oklahoma 73102

1. Convene - Notice of Meeting Posted December 9, 2025; Agenda of Meeting Posted 1:30 P.M., January 12, 2026.
2. Approval of minutes of the regular commission meeting dated December 16, 2025.
3. Approval of minutes of the regular commission meeting dated January 6, 2026
4. Consideration and possible adoption of proposed permanent rules to conform to recent legislative changes; update, streamline, and clarify administrative processes; correct errors and outdated references; improve readability; and delete obsolete language for the following chapters:
 - 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
 - OAC 710:90, Withholding
5. Proposed Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims or litigation. 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)(7) and § 307(C)(15).
 - a. **Waiver of Penalty and Interest; Settlement Requests; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

P-25-023-H°	25-3408304°	25-3423401°*	3104784	25-3461016	25-3475735*
25-3168225°	25-3444411°	25-3443905°*	3108527	25-3464897	25-3489624*
25-3386049°	25-3468258°	P-23-147-R	25-3411495	25-3472400	
25-3393567°	25-3518631°	S-3418168	25-3416806	25-3490227	
25-3394430°	25-3271848°	S-3459768	25-3428934	25-3495374	
25-3395007°	25-3308182°*	S-3466785	25-3454854	25-3498077	
25-3398963°	25-3419268°*	S-3498986	25-3459622	25-3504143	

- b. **Partial Releases and Subordination Requests:**
PR-25-074 PR-25-077
- c. **Administrative Law Judges' Recommendations:**
P-24-152-SI

*FTI
°Appearing

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

