

*Oklahoma Tax Commission Regular Meeting  
Minutes  
March 20, 2018*

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, in the Oklahoma City office. Notice of said meeting and the agenda therefor were posted in prominent public view at the Commission's principal office in Oklahoma City from and after 1:30 p.m., on March 19, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present were Lee Pugh, General Counsel and Ernest Short, Counsel to the Commissioners.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of March 15, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
4. Chairman Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley 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.

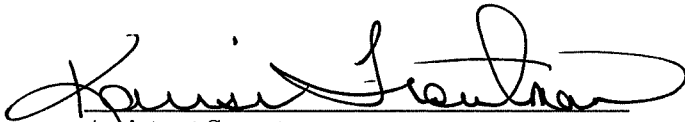
5. Recommendations from Executive Session:
  - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$6559.14, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-982268. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2845.79, upon payment of three-fourths interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-1009104. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Chairman Burrage moved that the Commission deny a subordination agreement, in Case No. PR-18-027. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Case No. 18-908608 was stricken at the request of the Division.
- 5) Chairman Burrage moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 17-908659. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$461.21, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-908660. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1092.34, upon payment of one-half interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-954658. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$6918.09, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-960903. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2515.07, upon payment of one-half interest, as recommended by the Division, in Case No. 17-974242. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and interest in the amount of \$16,466.78, per Voluntary Disclosure, as recommended by the Division, in Case No. 18-982415. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

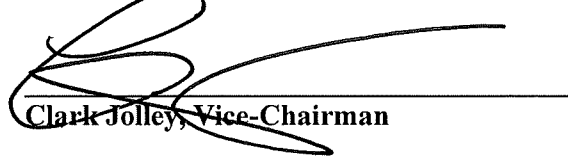
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of penalties and remaining interest in the amount of \$1191.39, upon payment of one-half delinquent interest, under estimation interest and tax warrant filing fees, as recommended by the Division, in Case No. 18-1010179. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1750.73, upon payment of one-half interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1011196. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1125.52, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1019112. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$937.13, upon payment of one-half delinquent interest and under estimation interest, as recommended by the Division, in Case No. 18-1027280. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Case No. P-09-195-H was continued at the request of the Commission.
- 16) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-110-K. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission direct Counsel to the Commissioners to prepare a final order of the commission, in Case No. P-17-083-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

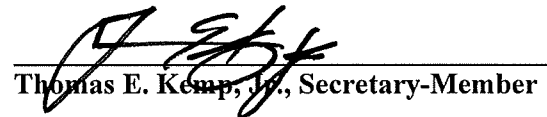
6. Secretary-Member Kemp moved that the Commission approve the notification to the Secretary of Finance, Administration and Information Technology of proposed agency expenses. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve the amendments to existing agency rules to conform them to legislative changes made by the First Regular Session of the 56<sup>th</sup> Legislature (2017), to reflect recent policy recommendations, update rule references, improve readability and delete obsolete language for the following chapters: Chapter 1 Administrative Operations, Chapter 10 Ad Valorem, Chapter 20 Alcohol, Mixed Beverages and Low Point Beer, Chapter 55 Motor Fuel, Chapter 60 Motor Vehicles, Chapter 65 Sales and Use Tax, Chapter 95 Miscellaneous Areas of Regulatory and Administrative Authority. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Chairman Burrage moved that the Commission approve an increase in the fee charged for the mailing of motor vehicle license plates by the Tax Commission and motor license agents. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Vice-Chairman Jolley moved that the Commission approve the questions for use in an Employee Engagement Survey. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, recuse; Secretary-Member, aye. The motion was declared adopted.
10. The discussion and review of agency Strategic Plan was continued at the request of the Commission.
11. There was no report from the Tax Policy and Research Division.
12. There were no other division reports.
13. There was no new business.
14. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

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Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

  
Thomas E. Kemp, Jr., Secretary-Member