

*Oklahoma Tax Commission Regular Meeting Minutes
October 30, 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 October 29, 2018.

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

2. Secretary-Member Kemp moved to approve the minutes of the regular commission meeting of October 25, 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 discussion regarding JM-14-005, In Re: Revocation of Licenses/Permits of Citizen Potawatomi Nation, and JM-16-001, In the Matter of the Protest to the Non-Renewal of Licenses and Permits of the Citizen Potawatomi Nation. 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. Mary Roberts, Legal Division, updated the Commission on the matter. No action was taken.
6. 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.

7. Recommendations from Executive Session:
 - 1) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in the matter on October 23, 2018, in Case No. PR-18-091. 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 granted Taxpayer's request for reconsideration of the Commission action taken in the matter on September 20, 2018, keeping original recommendation and allowing 1 year pay plan with first payment due by February 1, 2019 and final payment due by October 31, 2019, in Case No. 18-1010684. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$7,548.85, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees and allowing 18 month pay plan, in Case No. 18-1131293. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Burrage moved that the Commission grant a waiver of the remaining interest and delinquent penalty in the amount of \$177.11, upon payment of tax warrant penalty and filing fee and allowing 18 month pay plan, in Case No. 18-1143090. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Kemp moved that the Commission grant a waiver of all penalty and interest, as recommended by the Division, in Case No. P-18-191-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny Taxpayer's request for reconsideration of the Commission action taken in the matter on October 23, 2018, in Case No. PR-18-092. Secretary-Member Kemp 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 one-half interest in the amount of \$5,357.45, as recommended by the Division, in Case No. 18-1003893. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

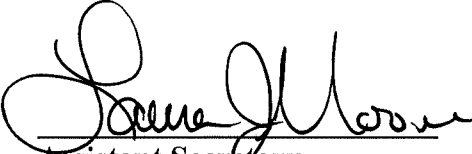
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of interest and penalty in the amount of \$2,603.36, upon payment of tax warrant penalty and filing fees, in Case No. 18-1021441. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$7,900.76, in accordance with Voluntary Disclosure Agreement #18-17, as recommended by the Division, in Case No. 18-1021667. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Chairman Burrage moved that the Commission grant a waiver of remaining interest and penalty in the amount of \$2,394.19, as recommended by the Division, in Case No. 18-1033622. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,640.68, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1037398. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Secretary-Member Kemp moved that the Commission grant a waiver of remaining interest in the amount of \$1,057.42, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1044797. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,497.32, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1074575. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

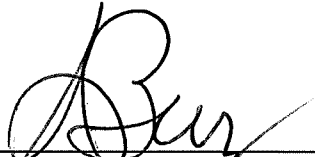
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$873.23, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1096089. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of interest and penalty in the amount of \$3,944.36, as recommended by the Division, in Case No. 18-1108046. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1121449. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and penalty in the amount of \$6,149.64, upon payment of interest in the amount of \$250.00, warrant penalty and filing fees, as recommended by the Division, in Case No. 18-994534. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$872.51, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1075113. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. The Commission discussed the resignation of Lee Pugh, General Counsel of the Oklahoma Tax Commission, and the process for filling the vacant position.
9. Chairman Burrage moved that the Commission approve the appointment of Marjorie Welch as Interim General Counsel of the Oklahoma Tax Commission. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. There was no report from the Tax Policy and Research Division.
11. There were no other division reports.

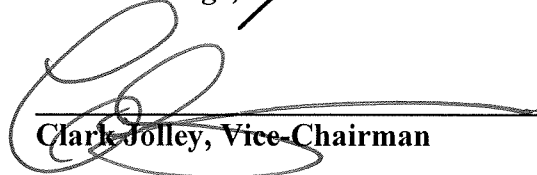
12. There was no new business.

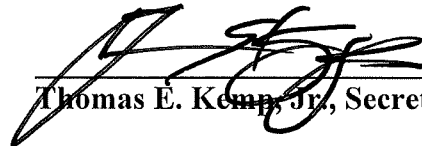
13. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman


Thomas E. Kemp, Jr., Secretary-Member

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