

*Oklahoma Tax Commission Regular Meeting Minutes
November 15, 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 November 14, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley. Also present were Ernest Short, Counsel to the Commissioners and Marjorie Welch, Legal Division.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of November 13, 2018. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, 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. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:

- 1) Chairman Burrage moved that the Commission deny Taxpayer's request for reconsideration of Commission action taken in the matter on September 6, 2018, in Case No. 18-1004715. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent penalty and interest in the amount of \$4,818.19, upon payment of warrant penalty and filing fees, as recommended by the Division, in Case No. 18-1026745. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 3) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$2,754.49, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1027847. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 4) Chairman Burrage moved that the Commission grant a partial release, upon payment of \$1,500.00, in Case No. PR-18-089. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-18-065. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a partial release, upon payment of the tax in the amount of \$2,660.00, in Case No. PR-18-098. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent penalty in the amount of \$1,999.32, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-997487. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1015960. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,571.70, upon payment of three-fourths delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-997986. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 18-1002620. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$4,883.18, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1026446.

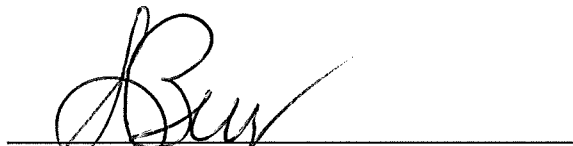
- Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$887.88, upon payment of interest, as recommended by the Division, in Case No. 18-1045713. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 13) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$2,993.24, in accordance with Voluntary Disclosure Agreement #18-58, as recommended by the Division, in Case No. 18-1047842. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 14) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$972.85, upon payment of three-fourths interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1061431. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 15) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,041.95, 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. 18-1125115. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 16) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$658.84, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1129143. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 17) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, in Case No. 18-1110249. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
 - 18) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty in the amount of \$12,206.74, upon payment of interest, as recommended by the

- Division, in Case No. 18-1115096. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$5,796.62, as recommended by the Division, in Case No. 18-1116151. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 20) Chairman Burrage moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$19,896.12, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1037401. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$15,937.33, upon payment of one-half interest, as recommended by the Division, in Case No. 18-1063614. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,578.95, 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. 18-1080267. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,152.31, upon payment of one-half interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 18-1103361. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-17-103-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 25) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. SJ-18-018-H. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

6. Discussion of the General Counsel position was continued at the request of the Commission
7. Vice-Chairman Jolley moved that the Commission approve the request to submit the 2018 Equalization Report and Findings to the State Board of Equalization (per 68 O.S. 2011, § 2864). Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
8. There was no report from the Tax Policy and Research Division.
9. There were no other division reports.
10. There was no new business.
11. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Clark Jolley, Vice Chairman

/ljm