

**Oklahoma Tax Commission Regular Meeting Minutes**  
**March 26, 2019**

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 25, 2019.

Chairman Burrage called the meeting to order. Other member present was Vice-Chairman Jolley. Also present was Ernest Short, Counsel to the Commissioners.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on March 14, 2019. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:  
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3301 through 3329. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
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 grant a subordination upon payment of tax in the amount of \$27,717.35 and pay plan arrangement for balance, in Case No. PR-19-008. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
  - 2) Vice-Chairman Jolley moved that the Commission grant Taxpayer's request for reconsideration of decision made in the matter on February 2, 2019, granting a waiver of one-half interest, upon payment of one-half interest and full penalty, in Case No. 19-1124482. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
  - 3) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$13,758.07, as recommended by the

Division, in Case No. 18-1060867. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

- 4) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,449.96, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 18-1088415. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,795.16, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1121899. 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 waiver of remaining interest in the amount of \$2,150.63, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1124368. 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 delinquent penalty in the amount of \$6,640.68, upon payment of interest, as recommended by the Division, in Case No. 18-1125337. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$3,446.23, upon payment of one-half interest and delinquent penalty, as recommended by the Division, in Case No. 18-1128629. 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 delinquent penalty in the amount of \$4,101.70, upon payment of interest, as recommended by the Division, in Case No. 18-1130416. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$248.64, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 18-1139486.

Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

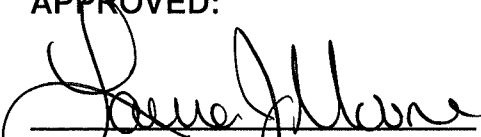
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,710.11, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1141279. Chairman Burrage 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 \$4,164.10, upon payment of interest, as recommended by the Division, in Case No. 18-1159083. 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 \$2,503.30, upon payment of interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1172042. 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 one-half delinquent interest in the amount of \$2,291.39, as recommended by the Division, in Case No. 18-1189235. 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 delinquent penalty and remaining interest in the amount of \$3,857.61, as recommended by the Division, in Case No. 18-1204219. 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 \$3,499.48, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-994813. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,039.38, as recommended by the Division, in Case No. 19-1048951. Chairman Burrage 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 remaining delinquent interest in the amount of \$714.97, upon payment of one-half delinquent interest, under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1056976. 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 remaining interest in the amount of \$60,048.59, upon payment of \$46,472.89 interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1155267. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$758.37, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1065989. Chairman Burrage 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 remaining interest and delinquent penalty, upon payment of \$17,050.00 tax, tax warrant penalty, filing fees, partial interest and applicable collection fees, as recommended by the Division, in Case No. 18-1160163. 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 interest in the amount of \$2,864.03, upon payment of \$1,800.00 interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 18-1234016. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
- 23) Case No. CR-17-026-H was continued at the request of the Commission.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated March 26, 2019. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board re-appointment of Paul Branch, Creek County,

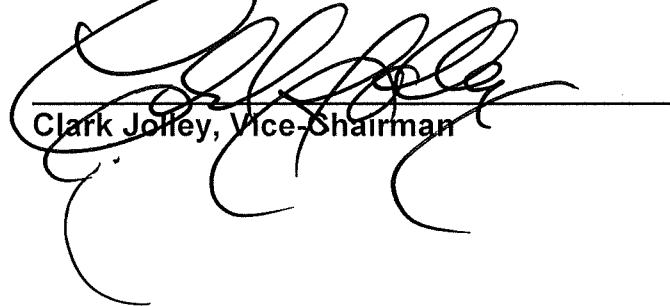
Oklahoma. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.

8. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of Jerry Smith, McClain County, Oklahoma. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye. The motion was declared adopted.
9. There was no report from Tax Policy and Research Division.
10. There were no other division reports.
11. There was no new business.
12. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

/ljm