

**Oklahoma Tax Commission Regular Meeting Minutes
November 19, 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 November 18, 2019.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Joseph Gappa, General Counsel.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on November 12, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:
Vice-Chairman Jolley moved to approve personnel transaction 3535. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Chairman Prater 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 deny taxpayer's request for reconsideration of Commission action taken in the matter on August 1, 2019; granting pay plan of \$50/month, in Case No. 19-1174422. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 2) Vice-Chairman Jolley moved that the Commission grant taxpayer's request for reconsideration of Commission action taken in the matter on August 27, 2019; granting a waiver of remaining interest, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 24 month pay plan, in Case No. 19-1208448. Secretary-Member Burrage seconded the motion.

Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$957.65, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1292994. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Prater moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1058716. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3,074.54, upon payment of one-half delinquent interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, in Case No. 19-1138517. Secretary-Member 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 grant a waiver of remaining interest in the amount of \$2,580.13, upon payment of one-half delinquent interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1145841. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1154751. Secretary-Member 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 one-half delinquent interest in the amount of \$922.80, upon payment of remaining one-half interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1158643. Secretary-Member 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 remaining delinquent interest in the amount of \$3,078.39, upon payment of one-half delinquent interest, under-estimation interest, delinquent penalty, warrant penalty, filign fees and applicable collection fees, as recommended by the Division, in Case No. 19-1196837. Secretary-Member 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 remaining interest in the amount of \$30,836.71, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1199906. Secretary-Member 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 remaining delinquent interest in the amount of \$1,538.41, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1219339. Secretary-Member 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 one-half delinquent interest in the amount of \$57.54, as recommended by the Division, in Case No. 19-1245211. Secretary-Member 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 one-half delinquent interest in the amount of \$57.54, as recommended by the Division, in Case No. 19-1210308. Secretary-Member 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 deny taxpayer's request for reconsideration of Commission action taken in the matter on September 17, 2019; granting 48 month pay plan, in Case No. 19-1263773. Secretary-Member 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 remaining delinquent interest in the amount of \$2,788.86, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 3 year pay plan, in Case No. 19-1270425. Secretary-Member 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 waiver request, in Case No. 19-1289318. Secretary-Member 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 in the amount of \$545.05, upon payment of three-fourths delinquent interest, plus delinquent penalty, underpayment interest, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1289454. Secretary-Member 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 \$616.84, upon payment of three-fourths delinquent interest, plus delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1298223. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1304296/19-1188977. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest, upon payment of three-fourths delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1304297. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$82.10, as recommended by the Division, in Case No. 19-1307371. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,021.05, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1345352. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$176.61, upon payment of one-half delinquent interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1346610. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest, upon payment of one-fourth delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1377020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,561.41, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1385004. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 26) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1387223. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

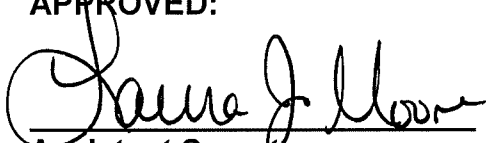
- 27) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,297.56, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1400087. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining balance in the amount of \$1,439.44, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1257843. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 29) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,340.84, as recommended by the Division, in Case No. 19-1257918. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and delinquent interest in the amount of \$3,518.02, as recommended by the Division, in Case No. 19-1382148. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$926.76, upon payment of one-half delinquent interest, plus penalty, as recommended by the Division, in Case No. 19-1401178. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Secretary-Member Burrage moved that the Commission deny a partial release, in Case No. PR-19-060. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 33) Vice-Chairman Jolley moved that the Commission grant a partial release, upon payment of \$1,044.08, in Case No. PR-19-064. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-

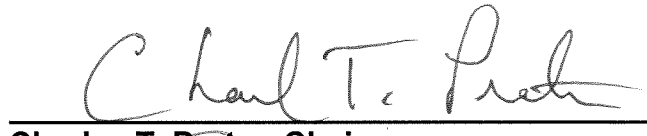
Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 34) Vice-Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-19-065. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 35) Vice-Chairman Jolley moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-19-067. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 36) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-103-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 37) Commission organization, personnel, data processing enhancements and special projects for agency operations were not discussed.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated November 19, 2019. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. Vice-Chairman Jolley moved that the Commission not reopen a tag office in Yukon, Oklahoma, upon resignation of current agent Kaye Blevins. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Dana Underwood and Representative Brad Boles appeared to request reconsideration regarding the decision to close the tag agency in Marlow, Oklahoma; no action taken.
9. Secretary-Member Burrage moved that the Commission approve Patricia Maxwell as interim agent for Stigler tag agency. 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 Tax Policy and Research Division.


- 11. There were no other division reports.
 - 12. There were no agency priorities discussed.
 - 13. The meeting was continued to 1:30 p.m. on Wednesday, November 20, 2019.
 - 14. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m. on November 19, 2019, in the Oklahoma City office, re-convened at 1:30 p.m. on November 20, 2019, in the Oklahoma City office.
- Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage.
- 15. New business: Commissioners met with Terri Bowles, Jeff Mize and Sue Rogers regarding concerns of tag agents; no action taken.
 - 16. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member