

*Oklahoma Tax Commission Regular Meeting Minutes  
December 10, 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 December 9, 2019.

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

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on December 3, 2019. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:  
Vice-Chairman Jolley moved that the Commission approve personnel transactions 3544 and 3545. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Burrage seconded the motion. 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) Secretary-Member Burrage moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,527.71, upon payment of one-half delinquent interest, plus under-estimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 18 month pay plan, in Case No. 19-1162318. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Vice-Chairman Jolley moved that the Commission grant a request for reconsideration of Commission action taken in the matter on October 15, 2019; granting a waiver of remaining balance due, in Case No. 19-1273213. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining balance due, in Case No. 19-1092683. Secretary-Member Burrage seconded the

motion. Vice-Chairman, aye; Secretary-Member, 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 \$1,737.82, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, in Case No. 19-1277691. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1084740. Secretary-Member Burrage seconded the motion. 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 \$119.18, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1108921. 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 grant a waiver of penalty and interest in the amount of \$6,322.22, as recommended by the Division, in Case No. 19-1138754. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, 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. 19-1141885. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,542.83, 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. 19-1151926. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of penalty and interest in the amount of \$152,827.08, as recommended by the Division, in Case No. 19-1154728. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,945.61, as recommended by the Division,

in Case No. 19-1156634. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 12) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1159428. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Case No. 19-1192887 was stricken at the request of the Division.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,005.36, upon payment of remaining one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-123573. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$41.10, upon payment of remaining one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1233828. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$41.10, upon payment of remaining one-half delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 19-1238207. Secretary-Member Burrage seconded the motion. 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 \$1,145.19, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty, filing fees, and applicable collection fees, as recommended by the Division, in Case No. 19-1265872. Secretary-Member Burrage seconded the motion. 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 \$6,487.43, upon payment of one-half interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1269485. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$40,823.41, upon payment of additional \$40,443.20 of delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-

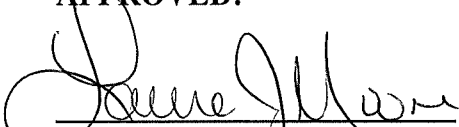
1275791. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

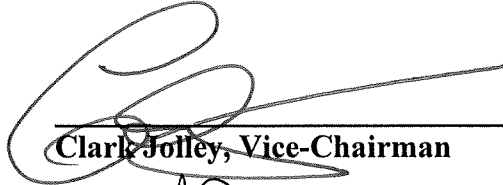
- 20) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,024.27, upon payment of one-half delinquent interest, plus delinquent penalty, insufficient fund fees, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1309362. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission deny a waiver request, in Case No. 19-1327122. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining balance in the amount of \$1,137.68, upon payment of three-fourths delinquent interest, plus under-estimation interest, delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1333190. Secretary-Member Burrage seconded the motion. 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 \$39,982.22, upon payment of one-half delinquent interest, plus under-estimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1344234. Secretary-Member Burrage seconded the motion. 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 in the amount of \$980.76, upon payment of one-half delinquent interest, plus delinquent penalty, in Case No. 19-1367003. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 25) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$1,991.98, 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. 19-1210370. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 26) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$6,674.09, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-

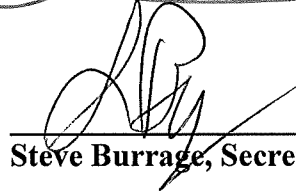
1233836. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 27) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$3,504.64, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1288224. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 28) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining one-half interest in the amount of \$1,524.96, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty and filing fees, as recommended by the Division, in Case No. 19-1304669. Secretary-Member Burrage seconded the motion. 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 \$1,049.15, upon payment of remaining delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1395005. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 30) Secretary-Member Burrage moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-19-068. Vice-Chairman Jolley seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 31) Vice-Chairman Jolley moved that the Commission deny a partial release, in Case No. PR-19-070. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 32) Vice-Chairman Jolley moved that the Commission adopt the Recommendation of Forfeiture and Destruction of the Administrative Hearing Officer, in Case No. FD-19-351-F through FD-19-400-F. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Vice-Chairman Jolley moved that the Commission approve the proposed administrative rules submitted by the various Divisions. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
7. There were no other division reports.

- 8. There was no new business.
- 9. The meeting was adjourned.

**APPROVED:**

  
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**Assistant Secretary**

  
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**Clark Jolley, Vice-Chairman**

  
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**Steve Burrage, Secretary-Member**