

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**April 8, 2025**

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m. on the above date. Notice of said meeting was posted on December 10, 2024; and the agenda therefor was posted from and after 1:30 p.m. on April 7, 2025. Chairman Wood declared the presence of a quorum.

Persons in attendance: Chairman Wood; Vice-Chairman Paulk; Secretary-Member Prater; and Sierra Pfeiffer, Counsel to the Commissioners.

Guests: Joe Hapgood, Kelly Miller and Joe Gappa.

2. **READING OF MINUTES** - Vice-Chairman Paulk moved that the Commission approve the minutes of the regular commission meeting on April 1, 2025. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Vice-Chairman Paulk moved that the Commission approve notification to the Cabinet Secretary of proposed agency expenses dated April 8, 2025. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Secretary-Member Prater moved that the Commission approve the claims against the Ad Valorem Reimbursement Fund. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Joe Hapgood, Kelly Miller and Joe Gappa left the meeting.

5. Vice-Chairman Paulk moved that the Commission approve the application submitted on behalf of the City of Tulsa for Quality Event status for the 2025 National Reining Breeders Classic to be held April 15-26, 2025, at Expo Square. Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Commissioners discussed the lease agreement for the office location of the Office of Administrative Law Judges. No action was taken.
7. Secretary-Member Prater moved that the Commission resolve into Executive Session to consider confidential taxpayer matters and

proceedings, pending investigation, claims or litigation and the employment, hiring, promotion, demotion, disciplining or resignation of individual employees. Executive Session authorized by 25 O.S. § 307 (B)(1)(4) and (7). Vice-Chairman Paulk 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. Executive session minutes were recorded, maintained separately and are confidential pursuant to 25 O.S. § 307(B)(1)(7), (E)(3), and 51 O.S. § 24A.5(1)(b).

8. Chairman Wood moved that the Commission reconvene into Open Session. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

9. Vice-Chairman Paulk moved that the Commission extend offers of employment as Administrative Law Judges to:

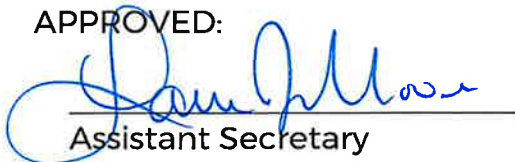
- Candidate B with an annual salary of \$120,000;
- Candidate O with an annual salary of \$130,000;
- Candidate R with an annual salary of \$120,000.

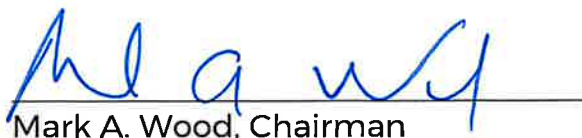
Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

10. There was no new business.

11. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Mark A. Wood, Chairman

  
Shelly Paulk, Vice-Chairman

  
Charles T. Prater, Secretary-Member