

OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES

August 26, 2025

Tulsa Office

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 10:00 a.m. on the above date. Notice of said meeting was posted on December 10, 2024; and the agenda therefor was posted from and after 10:00 a.m. on August 25, 2025. Chairman Wood declared the presence of a quorum.

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

2. **READING OF MINUTES** - Secretary-Member Taylor moved that the Commission approve the minutes of the regular commission meeting on August 19, 2025. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Secretary-Member Taylor moved that the Commission grant an extension of 2024 Oklahoma income tax, and 2025 Oklahoma estimated income tax payment deadlines due to the changes by Internal Revenue Service Notice OK-2025-02. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Vice-Chairman Paulk moved that the Commission withdraw emergency amendments to Chapter 50, adopted by the Commission on August 12, 2025. Secretary-Member Taylor seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Discussion of emergency rules to implement the provisions of HB 1279 and SB 684 (Parental Choice Tax Credit) and adopt emergency rule language for 710:50-15-170-176 was continued at the request of the Commission.
6. Secretary-Member Taylor 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)(4)(7), (E)(3), and 51 O.S. § 24A.5(1)(b).

7. Secretary-Member Taylor moved that the Commission reconvene into Open Session. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

8. There was no new business.

9. The meeting was adjourned.

APPROVED:


Assistant Secretary


Mark A. Wood, Chairman


Shelly Paulk, Vice-Chairman


Zack Taylor, Secretary-Member