

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**September 3, 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 September 2, 2025. Chairman Wood declared the presence of a quorum.

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

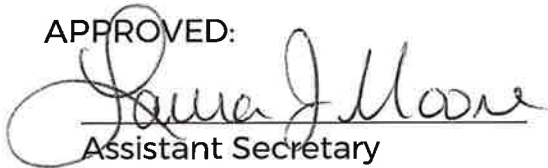
GUESTS: Marie Schuble and Corey Jager.

2. READING OF MINUTES - Vice-Chairman Paulk moved that the Commission approve the minutes of the regular commission meeting on August 26, 2025. Secretary-Member Taylor 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 Cabinet Secretary of proposed agency expenses dated September 3, 2025. Secretary-Member Taylor seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Secretary-Member Taylor moved that the Commission affirm the findings there exists the need for 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 through 176. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
5. Secretary-Member Taylor moved that the Commission resolve into Executive Session to consider confidential taxpayer matters and proceedings, pending investigation, claims or litigation. Executive Session authorized by 25 O.S. § 307 (B)(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)(4)(7), (E)(3), and 51 O.S. § 24A.5(1)(b).

6. 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.
7. There was no new business.
8. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Mark A. Wood, Chairman

  
Shelly Paulk, Vice Chairman

  
Zack Taylor, Secretary-Member