

Oklahoma Tax Commission Regular Meeting Minutes
May 7, 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 May 6, 2019.

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

2. Chairman Burrage moved to approve the minutes of the regular commission meeting on May 2, 2019. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. Executive Director's Report.

Executive Director presented a request by Secretary Ostrowe that the Commission remove the online registration decal from Certificate of Registration for a period of 30 to 60 days.

Chairman Burrage moved that the Commission remove online registration decal from the Certificate of Registration until June 30, 2019; online registration decal to be reinstated on July 1, 2019. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Personnel Transactions.

Chairman Burrage moved that the Commission approve personnel transactions 3361 through 3387. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

4. Chairman Burrage moved that the Commission resolve into Executive Session for discussion and possible action regarding 360 Communications, Inc. v. Oklahoma Tax Commission and Oklahoma State Board of Equalization, Oklahoma County District Court Case No. CV-2019-1006. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

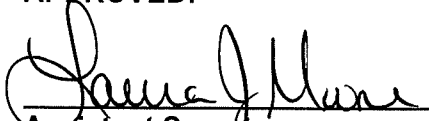
5. Recommendations from Executive Session:

- 1) Chairman Burrage moved that the Commission utilize the contract with Hampton Barghols Pierce, PLLC, along with the Attorney General's Office to represent the Commission in Case No. CV-2019-1006. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

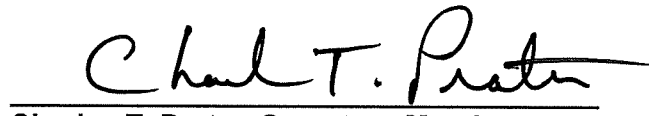
6. There was no report from Tax Policy and Research Division.

7. There were no other division reports.
8. The meeting was continued until 1:30 p.m. on Wednesday, May 8, 2019.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Charles T. Prater, Secretary-Member

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Oklahoma Tax Commission Regular Meeting Minutes
Continued Meeting
May 8, 2019

1. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on May 7, 2019, in the Oklahoma City office, re-convened at 1:30 p.m. on the above date in the Oklahoma City office.

Chairman Burrage called the meeting to order. Other member present was Secretary-Member Prater. Also present was Ernest Short, Counsel to the Commissioners.

2. Solicitation of information concerning tax collection opportunities and enhanced agency performance for the Tax Commission was discussed.

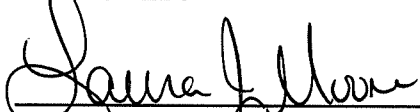
Chairman Burrage moved that the Commission direct the Executive Director to prepare a tax gap study modeled after studies conducted by the Internal Revenue Service, State of Montana, and any other appropriate studies on or before July 31, 2019. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Chairman Burrage moved that the Commission direct the Executive Director to contact Fast Enterprises for the purpose of discussing assistance in updating existing audit discovery programs and developing new audit discovery programs. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

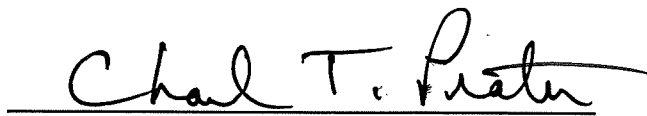
Chairman Burrage moved that the Commission direct the Executive Director to contact private auditing firms regarding auditing services offered to tax agencies and report back to the Commission. Secretary-Member Prater seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. There was no new business.
4. The meeting was adjourned.

APPROVED:


Assistant Secretary


Steve Burrage, Chairman


Charles T. Prater, Secretary-Member

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