

Oklahoma Tax Commission Regular Meeting Minutes
September 24, 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 September 23, 2019.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and 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 September 17, 2019. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Executive Director's Report; Personnel Transactions:
Vice-Chairman Jolley moved to approve personnel transactions 3477 and 3478. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
4. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing Airport Express, Inc. v. Oklahoma Tax Commission, Oklahoma County District Court Case No. TL-2019-17. Vice-Chairman Jolley 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.

5. Recommendation of Executive Session:

Vice-Chairman Jolley moved that the Commission proceed with an appeal of the decision in Airport Express, Inc. v. Oklahoma Tax Commission, Oklahoma County District Court Case No. TL-2019-17. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

6. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley 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.

7. Recommendations from Executive Session:

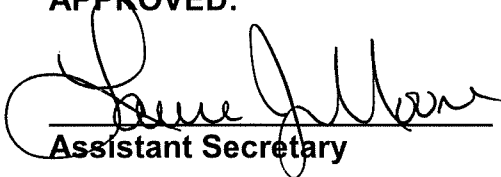
- 1) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-19-006. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest, upon payment of one-half interest and penalty, as recommended by the Division, in Case No. P-17-139-H. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 3) Secretary-Member Burrage moved that the Commission deny taxpayer's request for reconsideration of Commission action taken in the matter on August 18, 2019; granting pay plan of \$5.00 per month until paid, in Case No. 19-1089654. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Vice-Chairman Jolley moved that the Commission deny taxpayer's request for reconsideration of Commission action taken in the matter on July 23, 2019; granting pay plan of 24 months and stopping current garnishment, in Case No. 19-1138361. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Secretary-Member Burrage moved that the Commission grant taxpayer's request for reconsideration of Commission action taken in the matter on July 23, 2019, granting a waiver of remaining balance, upon payment of \$12,000; allowing pay plan of 24 months, in Case No. 19-1160526. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1002645. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 7) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1029848. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and interest in the amount of \$1,730.94, as recommended by the Division, in Case No. 19-1120653. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1133741. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1203574. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Vice-Chairman Jolley moved that the Commission deny a request for reconsideration of Commission action taken in the matter on September 6, 2018, in Case No. 19-1288394. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest, upon payment of one-half interest, delinquent penalty, underestimation interest, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1198214. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$2,843.23, upon payment of one-half interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1304028. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

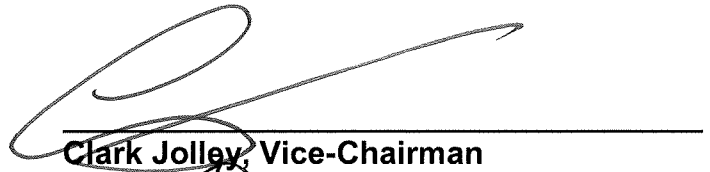
- 14) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. CR-19-017-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-10-1485-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-047-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-19-063-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Commission organization, personnel, data processing enhancements and special projects for agency operations were continued.
- 19) Vice-Chairman Jolley moved to approve the directives to the Executive Director. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
8. Vice-Chairman Jolley moved that the Commission approve the Equalization/Excise Board appointment of David Jones, Muskogee County, Oklahoma. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Commissioners finalized a clarification memo to tag agents regarding compliance with Executive Order 2019-02 and invited tag agents to a meeting on Real ID.
10. There was no report from Tax Policy and Research Division.
11. There were no other division reports.


12. Discussion of agency priorities was continued at the request of the Commission.
13. There was no new business.
14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member