

Oklahoma Tax Commission Meeting Minutes
June 9, 2020

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, virtually. 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 June 8, 2020.

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. (All members attending virtually.)

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on June 2, 2020. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. The Executive Director updated the Commissioners on FY21 Budget cuts.
4. Vice-Chairman Jolley moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Burrage 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. 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-18-048. 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 innocent spouse relief, as recommended by the Division, in Case No. S-19-080. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 3) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-002. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 4) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-007. Secretary-Member Burrage

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

- 5) Vice-Chairman Jolley moved that the Commission grant innocent spouse relief, as recommended by the Division, in Case No. S-20-026. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission cap the interest to the amount of tax and grant a waiver of interest in the amount of \$4,291.18, upon payment of remainder, in Case No. 20-1310859. 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 cap the interest to the amount of tax and grant a waiver of one-half of the recalculated delinquent interest, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, in Case No. 19-1197902. 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 one-half delinquent interest in the amount of \$3,148.35, in Case No. 19-1294122. 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 grant a waiver of one-fourth delinquent interest in the amount of \$1,611.32, upon payment of three-fourths delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1297291. 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 grant a waiver of one-half delinquent interest in the amount of \$1,819.15, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1311085. 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 grant a waiver of delinquent interest, plus delinquent penalty in the amount of \$3,200.83, in Case No. 20-1349678. 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 cap the interest at the amount of tax and grant a waiver of one-fourth of the recalculated delinquent interest, upon payment of three-fourths delinquent interest, plus delinquent penalty; also granting a 24 month pay plan, in Case No. 20-1361655. 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 deny a waiver request, as recommended by the Division, in Case No. 20-1375831. 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 grant a waiver of one-half delinquent interest in the amount of \$2,216.00, as recommended by the Division, in Case No. 20-1401789. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Case No. 20-1450092 was stricken at the request of the Division.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$920.11, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1482022. 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 grant a waiver of one-half delinquent interest, plus delinquent penalty in the amount of \$7,513.81, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1364812. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 18) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,326.86, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting 12 month pay plan, in Case No. 20-1361649. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a partial release, upon payment of \$2,632.34, in Case No. PR-20-027. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 20) Vice-Chairman Jolley moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Law Judge, in Case No. P-18-029-K. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Personnel matters were discussed and no action taken.
6. Vice-Chairman Jolley moved that the Commission approve Notification to the Cabinet Secretary of proposed agency expenses dated June 9, 2020. 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 the application of Ms. Marka Acton as Motor License Agent in Crescent, Oklahoma, upon the resignation of MLA Robert Heflin. 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 approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 15, 2020 meeting regarding certification of county abstracts under the rules and regulations of the Oklahoma Tax Commission 68 O.S. 2011, Section 2867. 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 approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 15, 2020 meeting regarding county compliance under the rules and regulations of the Oklahoma Tax Commission and 68 O.S. 2011, Section 2830B. 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 approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 15, 2020 meeting regarding the certification of fair cash values of Oklahoma taxable property of railroads, air carriers, and public service corporations under 68 O.S. 2011, Sections 2858 and 2859. 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 approve the recommendations of the Oklahoma Tax Commission to be presented to the State Board of Equalization at its June 15, 2020 meeting regarding late filing penalties of railroads, air carriers and public service corporations under 68 O.S. 2011, Section 2857B. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

12. Administrative Hearing Services were discussed with no action taken.
13. Commissioners discussed Senate Bill 661 and determined minutes constitute compliance; however, "each public meeting held by videoconference or teleconference shall be recorded either by written, electronic, or other means."
14. There was no report from Tax Policy and Research.
15. There were no other division reports.
16. There was no new business.
17. The meeting was adjourned.

APPROVED:

Laura J. Moore
Assistant Secretary

Charles T. Prater
Charles T. Prater, Chairman

Clark Collier
Clark Collier, Vice-Chairman

Steve Burrage
Steve Burrage, Secretary-Member