



OKLAHOMA Tax Commission

OFFICE OF COMMISSIONERS

Mark A. Wood, Chairman
Shelly Paulk, Vice-Chairman
Zack Taylor, Secretary-Member

OKLAHOMA TAX COMMISSION REGULAR MEETING AGENDA

August 26, 2025 — 10:00 A.M.

201 W. 5th St., Ste. 400

Tulsa, Oklahoma 74103

1. Convene - Notice of Meeting Posted December 10, 2024; Agenda of Meeting Posted 10:00 A.M., August 25, 2025.
2. Approval of minutes of the regular commission meeting dated August 19, 2025.
3. Discussion and possible action regarding 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.
4. Discussion and possible action to withdraw emergency amendments to Chapter 50, adopted by the Commission on August 12, 2025.
5. Discussion and possible action to affirm the finding 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 710:50-15-170-176.
6. Proposed 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. Votes regarding confidential taxpayer matters that are required by state and federal law to be kept confidential may be taken during Executive Session pursuant to 25 O.S. § 307(E)(3). Executive Session authorized by 25 O.S. § 307(B)(1)(4) and (7).
 - a. **Waiver of Penalty and Interest; Settlement Requests; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

P-20-006-H°	24-3136121°	25-3135399	25-3160616	25-3206708	25-3173989*
24-3101981°	S-3329545	25-3144324	25-3160623	25-3214630	25-3193504*
24-3167682°	24-3153142	25-3145837	25-3179709	25-3359604	25-3265419*
24-3126598°	25-3125955	25-3150815	25-3200160	25-3408916	
 - b. **Administrative Law Judges' Recommendations:**

P-21-192-K	P-23-107-H	P-24-233-H
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 - c. Discussion and calibration of performance review of Executive Director.

7. Reconvene in Open Session – Recommendations and votes on non-confidential matters considered in Executive Session.
8. New business.
9. Adjournment.

