



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, November 10, 2022 ~ 1:30 PM
LAMPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

Zoom Link: <https://us06web.zoom.us/j/93955109963?pwd=WS9vbTRwaW0ycUkySDU1aFBlc3Q1UT09>
Meeting ID: 939 5510 9963 **Passcode:** 663831

MEMBERS & PROXIES PRESENT (P) / ABSENT (A):

Members:

Dr. Janet Pope, LA School Board Executive Director	<u> A </u>
Mike Ranatza, LA Sheriff's Association Executive Director	<u> A </u>
John Gallagher, LA Municipal Association Executive Director	<u> A </u>
Guy Cormier, Police Jury Association of Louisiana Executive Director	<u> A </u>
Amanda Granier, LA School Board Association Appointee	<u> P </u>
Shawn McManus, LA Sheriff's Association Appointee	<u> P </u>
Kressy Krennerich, LA Municipal Association Appointee - Chairman	<u> P </u>
Jeffery LaGrange, Police Jury Association of Louisiana Appointee – Vice Chairman	<u> P </u>

Proxies:

Neshelle S. Nogess, LA School Board Association, Secretary	<u> A </u>
_____, LA Sheriff's Association (Vacant)	<u> </u>
Karen Day White, LA Municipal Association	<u> A </u>
Debbie Henton, Police Jury Association of Louisiana	<u> P </u>

STAFF PRESENT:

Clarence Lymon, CPA, Executive Director

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Renee Roberie, Remote Sellers Commission
Administrators participating via the Zoom Web Conferencing platform.

Each member of the Board received the following documents prior to the meeting:

1. 11/10/2022 Meeting Agenda
2. 9/30/2022 and 10/31/2022 Financial Statements
3. FY 2023 YTD Budget Comparison through 10/31/2022
4. Bill Payments for September and October 2022
5. Lease Memo - 11/8/2022
6. MPERS Lease 2021-2022

Minutes of the Regular Meeting
Thursday, November 10, 2022 ~ 1:30 PM
Page 2

1. Roll Call

Chairman Krennerich called the meeting to order at 1:34PM. Acting Secretary McManus called the roll and a quorum was established.

2. Adoption of the Agenda

ON MOTION OF Amanda Granier, SECONDED BY Deborah Henton, AND CARRIED, the Board voted to adopt the agenda of the November 10, 2022 meeting of the LA Uniform Local Sales Tax Board.

3. Approval of the Minutes of the LA Uniform Local Sales Tax Board Held (Date)

ON MOTION OF Amanda Granier, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to approve the minutes of the meetings of the LA Uniform Local Sales Tax Board held 06/14/2022, 07/14/2022 and 09/08/2022.

4. Remote Seller Commission Update

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections through October 2022. She stated that the November distributions for September sales would be significantly higher due to the execution of various large VDA's, which will also produce credits for penalty waivers in the December distributions.

5. Executive Director's Report

• **Resolution for Louisiana Legislative Auditor's Attestation Questionnaire**

The Board had been previously forwarded this document for review and approval at its October meeting, which was subsequently cancelled. Director Lymon discussed a few of the items on the questionnaire and his appreciation for continued assistance on it from former Director Roger Bergeron. Chairman Krennerich requested a Roll Call vote of the members in attendance to accept the questionnaire as presented, which PASSED unanimously.

• **Act 685 Update – Development of a Single Electronic Return**

Director Lymon summarized the purpose of the Act and that the DOR, LULSTB, and RSC must jointly submit an informational report to legislative committees on all aspects of a single return concept by January 31, 2023. An inaugural meeting of the parties was held on October 10, 2022 with a follow up scheduled for November 17, 2022. A single vendor has reached out with information that may potentially assist with this process. Benchmarking with other states and jurisdictions who report similarly is currently underway.

- **Act 669, 2022 Regular Session – Legislative Auditor Reporting (Update)**

Director Lymon shared that a meeting was held with the LLA in October to discuss differences in computing funding for sales tax collections within various jurisdictions. Since local collectors are funded by various methods, there is no one-size-fits-all report that will suffice. Additional meetings with the LLA are expected and an update on the process will be presented to collectors at the December LATA conference.

- **MPERS Lease Renewal Review/Proposal**

The Board's lease with MPERS expired earlier in 2022, and is presently being handled on a monthly basis. Preliminary negotiations have taken place regarding the Board's potential to continue leasing space in the MPERS building for a longer term. The new proposal is for a 5-year term with rates that are similar to those received by the RSC. Director Lymon stated that the rates appear reasonable based upon his research of the local market.

ON MOTION OF Deborah Henton, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to accept the terms of the renewal as presented. The completed contract will be formally presented to the Board at its December meeting.

- **Meals and Groceries Delivery Services within and without Parish Lines**

This matter was raised at the September LATA Conference by several local tax administrators. Disparity exists in the sourcing of these transactions and in determining the taxable base between service providers, customers, and the entity providing the food and/or prepared meals. Director Lymon would like to perform additional research into the issue to provide guidance to the industry and local collectors.

Chairman Krennerich and Board members requested Director Lymon to begin the process of creating this policy advice and to reach out to local collectors for input.

- **Other Items**

Director Lymon stated he has received questions regarding OMV's progress in modifying their system to conform with Act 87; changes in interest and penalty calculations. He was just been informed that these changes are in progress, thorough testing will follow, and they are confident all will be completed by the January 1, 2023 implementation date. Board members expressed a need for communication between the OMV and local collectors regarding the potential for different rates being charged by parishes.

Minutes of the Regular Meeting
Thursday, November 10, 2022 ~ 1:30 PM
Page 4

Director Lymon also mentioned the Halstead Bead case that was recently decided in favor of the defendants; the State and a few parishes. The case has been appealed and the Board received a request to provide information to the defendant's legal counsel in their response. We also have been asked to file an amicus brief in support of the decision. The director felt we should pursue each in support of the decision that was rendered. No one from the Board had concerns about proceeding.

6. Financial Reports

- **Financial Statements: 9/30/2022 & 10/31/2022**
- **Y-T-D Budget Review: 9/30/2022 & 10/31/2022**
- **Bills Paid Review/Approval: 9/30/2022 & 10/31/2022**

Director Lymon presented the various financial reports to the Board. Some discussion ensued regarding the timing and delinquency of Board funding received from the Louisiana Office of Motor Vehicles. Chairman Krennerich commented that since local collectors are able to receive their OMV disbursements on a timely basis, it would seem that the LULSTB's payments would be disbursed at the same time. Director Lymon stated he would reach out to them about it.

ON MOTION OF Shawn McManus, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the months ending September 30th and October 31st of 2022.

Other Business

The December meeting of the LULSTB will take place on the third Thursday, December 15th, to avoid a conflict with the annual LATA meeting in Lake Charles during the second week.

Public Comment

No one from the public in attendance at the meeting or via Zoom requested to speak.

Adjournment

ON MOTION OF Amanda Granier, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to adjourn at 2:31PM.