



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting**  
**Thursday, March 16, 2023 ~ 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=WS9vbTRwaW0ycUkySDU1aFB1c3Q1UT09>  
**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>  P  </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 (Vacant)	<u>  A  </u>

#### **STAFF PRESENT:**

Clarence Lymon, CPA, Executive Director	<u>  P  </u>
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#### **OTHERS PRESENT:**

Rick Mekdessie

Andrew Kolb

Renee Roberie, Remote Sellers Commission (RSC)

Administrators participating via the Zoom Web Conferencing platform.

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

1. Meeting Agenda
2. Meeting Minutes – 1/12/2023
3. Financial Statements – January and February 2023
4. FY 2023 YTD Budget Comparison – January and February 2023
5. Bill Payments – January and February 2023
6. Act 669 Uniform Reporting Instructions - Draft

**Minutes of the Regular Meeting**  
**Thursday, March 16, 2023 ~ 1:30 PM**  
**Page 2**

**1. Roll Call**

Chairman Krennerich called the meeting to order at 1:32PM. Acting Secretary McManus called the roll and a quorum was established.

**2. Adoption of the Agenda**

ON MOTION OF Amanda Granier, SECONDED BY John Gallagher, AND CARRIED, the Board voted to adopt the agenda of the March 16, 2023 meeting of the LA Uniform Local Sales Tax Board.

**3. Approval of the Minutes of the LA Uniform Local Sales Tax Board – 1/12/23 & 2/8/23**

ON MOTION OF Shawn McManus, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to approve the minutes of the meetings of the LA Uniform Local Sales Tax Board held 1/12/2023. The February minutes will be presented at the April meeting.

**4. Remote Seller Commission Update**

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections through January and February of 2023. The January collections for December sales and February collections for January sales each posted double digit increases over the prior year performance for these months. The number of returns processed and number of open accounts continues to steadily increase.

**5. Executive Director's Report**

• **Act 669 Update – Uniform Reporting for Collectors**

Director Lymon stated that several drafts of the reporting form have been shared now with local collectors and others of interest. Recommendations were also received at the LATA conference which have been shared with the LLA and will be discussed in a meeting with them next week. Mr. Lymon went through a draft copy of instructions for the form which included details on each of its sections and reiterated that the exact wording on the form must be utilized, though minor formatting changes are acceptable. When finalized, the Board and LLA will post the form on their respective websites and the LLA will issue a pronouncement requiring this form to be a part of local collectors' annual financial reporting as a supplementary schedule. Chairman Krennerich noted that local collectors may need to make modifications to their financial and/or collections software to be able compute the specifics required on the form. Director Lymon also reminded the Board that a written explanation is optional and not required for the final balance on the form, regardless of whether there is an excess or deficiency computed.

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

Director Lymon stated that neither he nor the LDR had received any feedback after posting the document on the Board's website. He stated that time still remains through the end of March to receive feedback on the report regarding the single return concept. He reiterated the importance for all locals to review and provide suggestions, including anything they may feel the Board or its agency colleagues has not addressed to date.

- **Lookup Tool – Hold Harmless Provision**

Director Lymon shared that he felt it may be time for the Board to provide a hold harmless provision for taxpayers and tax preparers using its online portal to determine rates and jurisdictions. He stated multiple ways for the Board to achieve this:

- Add it ourselves if we are comfortable with its present performance
- Issue a Rule after seeking input and information from local jurisdictions
- Go the Legislative route

A discussion ensued which centered upon the rule route being the best option to gain input from local collectors and interested parties. A rule would also allow for some reporting structure and requirements to be put in place for the both the Board and local collectors to ensure knowledge of shared responsibilities.

Further discussion ensued amongst Board members regarding a local collector's ability to guarantee changes and accuracy is maintained, since they rely upon information being shared by their jurisdictions in matters of annexation, etc. Mr. McManus shared a monthly information sharing program he started in St. Tammany in 2006 to address these kinds of issues between the parish government and its municipalities, as well as how ordinances exist locally there that can drive this flow of information. Director Lymon and Chairman Krennerich stated this might be something the Board can communicate as a need for locals to incorporate.

## **6. Financial Reports**

- **Financial Statements: January and February 2023**
- **Y-T-D Budget Comparison: January and February 2023**
- **Bills Paid Review/Approval: January and February 2023**

**Minutes of the Regular Meeting**  
**Thursday, March 16, 2023 ~ 1:30 PM**  
**Page 4**

Director Lymon presented the various financial reports to the Board.

ON MOTION OF Amanda Granier, SECONDED BY Jeffery LaGrange, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the months of January and February of 2023.

**Other Business**

Ms. Granier stated that at the LATA conference the previous week the Vision Committee inquired if the Board's sponsored administrative training could be coordinated along with LATA's 3<sup>rd</sup> Quarter conference in September 2023 to make it a full day of training. It was also discussed if the Board and the RSC could possibly hold its September meetings the next day on that Friday morning. This would achieve multiple conveniences:

- Many Board and Commission members will already be attending the conference
- Prevent the Board and Commission from having to move their meetings to the week following the conference to avoid conflicts
- Allow local administrators and other attendees to attend both the LATA conference and our monthly Board/Commission meetings

Mr. McManus inquired whether or not a recent communication regarding potential sales tax software presentations might be included in this event. It was felt this might constrain this specific event, but that other opportunities might exist, including via Zoom.

Chairman Krennerich mentioned that February 20, 2023 was a federal holiday coinciding with a monthly due date. Banks were closed which prevented the ability for filers to remit on that day, and for an unknown reason Parish e-File and Sales Tax Online had not foreseen this issue to accommodate taxpayers attempting to file the next day. As a result, filers were charged penalties and interest, so locals are requested to be mindful of any requests for P&I waivers from filers using those platforms.

**Public Comment, including Act 685 Report**

No one from the public in attendance at the meeting or via Zoom requested to speak on this report or other items.

**Adjournment**

ON MOTION OF Jeffrey LaGrange, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adjourn at 2:38PM.