**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**February 13, 2020**

**Regular Meeting**

The Louisiana Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on February 13, 2020 at 1:30 PM.

***Roll Call***

Chairperson Rupert called the meeting to order at 1:30 PM and requested roll call from Secretary Hymel. The following members were present: Gregory Ruppert (proxy for Mike Ranatza), Karen White (proxy for John Gallagher), Mark West (proxy for Guy Cormier), Amanda Granier, Amber Hymel (proxy for Janet Pope), Jeff LaGrange and Kressynda Krennerich. At the time of this meeting the LSA did not have an administrator appointed to represent their organization.

***Adoption of Agenda***

Ms. White submitted a motion, seconded by Ms. Granier and approved by the members to adopt the agenda as posted for the February 13, 2020 meeting.

***Amendment of Agenda***

Mr. Ruppert made a motion, seconded by Ms. Granier to allow Mr. Drew Talbot to address the board in order to present an agreement to address the funding issues of the board.

* The agreement requires 85% participation of the parishes, .3% fee for 1 year.

Public Comment was received from Mr. Rick Meckdessie concerning the 85% participation. Mr. Ruppert was concerned that having an 85% participation rate would cause issues with uniformity. As a response Mr. Talbot stated that since the agreement mirrors the OMV agreements in place and no one has cancelled these agreements he is optimistic that the parishes would participate in this agreement and the Board will prove themselves to continue supporting the Board.

Ms. Granier stated it is important to get an agreement circulated so the Collectors can review their options. She also stated that a 100% requirement for participation is unrealistic at this time. The threshold will allow the board to have some security. Once the agreement is out there and approved the board can start moving forward and accomplishing tasks assigned to the board to show its value and worth to the collectors.

Mr. Ruppert stated again that the one year agreement is not feasible and then stated that he cannot make the decision for the LSA since he hasn’t seen the agreement before today’s meeting and hasn’t spoken to his Executive Director about such an agreement.

It was determined that Mr. Talbot forward the agreement to Mr. Kolb, and Mr. Kolb will forward it to each Executive Director for their review and approval.

***Approval of Minutes from December 12, 2019 Regular Meeting***

The minutes were not printed for the meeting and the approval was deferred to the next meeting after a motion from Ms. Granier and seconded by Ms. Krennerich.

***Board Member Requests***

* **VDA Program Update**: Mr. Bergeron provided an outline of all the current and executed agreements. At this time 147 agreements have been completed. There have been some issues with buttons on the website or communication steps between the taxpayer and collector, so these items are being addressed for correction.
* **Multi-Parish Refund Program**: Mr. Ruppert stated this is a statutory obligation of the board and he’d like it to be pushed through in the near future. The policy will be updated and reviewed for approval at the next meeting.
* **Website Content:** The Board’s website needs to be the source for all information for sales/use tax needs.
* **Discuss future board funding & review budget to extend funding:** Conceded was addressed by Mr. Talbot earlier.
* **Re-prioritize current project list:** Ms. Krennerich would like to review the 18month budget filed in May 2019 and the important items that the board identified and provide an updated listing or timeline concerning these items.
* **Education Seminar:** Ms. Hymel has contacted and secured presenters and is currently working on selecting a date in May for the seminar.
* **Uniform Forms Project:** Ms. Hymel provided to the board forms that she had compiled and updated in an effort to create uniform forms for commonly used forms throughout the parishes. It was determined that LATA has been working with Mr. Bergeron and Mr. Kline to update forms in a certain order. Ms. Hymel will join the Uniform Forms committee with LATA in order to assist in these updates.
* **Tax Watch Status:** Ms. Hymel requested at the last meeting to have a policy in place for the board to assist collectors with any issues encountered in their contact with Tax Watch and it was determined by Mr. Ruppert that this was unnecessary as the collectors have a direct line to the Tax Watch representative. However, after contacting affected collectors it was determined that they are having issues with communications and the board needs to step in and facilitate proper response times and a listing of items needed for requested changes from tax collectors, as the board is paying for this service and it needs to be maintained properly and timely.

***Discuss Board Member Remote Seller Update (K. Krennerich)***

Ms. Krennerich reported that the commission held its regular meeting that morning and provided the following updates:

* Ms. Krennerich was nominated and elected the Chairperson of the Remote Sellers Commission.
* There have been 2,132 applicants approved to file under the Direct Marketer Program.
* The Commission gave authorization for the Chairperson to enter into agreements with the collectors for funding purposes. An agreement hasn’t been finalized, but once complete the chairperson will be able to proceed.
* Determined the commission will send a series of letters to the collectors and taxpayers throughout the transition from direct marketer filings to remote seller commission filings.

**Technology Contract Proposals**

* The total contract cost for hosting the website from current until June 30, 2020, is $8909.00. In addition to the hosting costs an outline of enhancement costs has been provided for a total not to exceed $4,200.00.
* Motion was made by Mr. Ruppert to approve the hosting contract for $8,909.00 along with the enhancements from item 1 and item 2 at $3,000.00. The motion was seconded by Ms. White and passed unanimously by the board.
* Motion was made by Ms. Krennerich and seconded by Mr. Ruppert to purchase a block of hours for support and maintenance. The motion was unanimously passed.

***Executive Director’s Report***

* **Advisory Opinion** **Update**: Mr. Kolb stated the opinion has been reviewed by him and now can be sent back to the collector for the next step of review according to the PPM. Mr. Bergeron will provide the opinion to the collector accordingly.
* **Proposed Regulation:**  Mr. Bergeron stated that he is on the process of drafting a regulation through the Administrative Procedures Act in order to extend due dates of returns in reference to natural disasters or state of emergencies.
* **Proposed Legislation:** A rule for uniformity has been addressed in legislation and if the board would like to move forward with such we can find an author and send it to session for this year. This would allow the board to have more authority responses to requests. Motion by Mr. West for Mr. Bergeron to seek an author for the legislation as written, seconded by Mr. Ruppert and passed by the board.

***Financial Reports***

* Let the record reflect that Mr. Bergeron provided current financial statements to the Board members for review. The Board reviewed the comparison between budgeted and actual revenues
* Mr. Bergeron provided the January 2020 paid bills to the Board members for review.
* Ms. Granier offered a motion to accept the financial statements and January 2020 paid bills, Ms. Hymel seconded and the Board approved.
* Mr. Kline’s contract has been updated with the same terms but for the 2020 year. Motion by Ms. Granier and seconded by Ms. Krennerich and unanimously passed by the board.

***Executive Session***

There was no Executive Session at this meeting.

***Adjournment***

A motion to adjourn was made by Ms. Granier at 2:37 PM, seconded by Ms. Hymel and approved by the Board.

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