**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**October 24, 2018**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the LMA Building, 700 N 10th Street, Baton Rouge, LA 70802, on October 24, 2018 at 10:00 am.  The following board members were in attendance:  Donna Andries, Amber Hymel, Tiffani Delapasse, Mark West (Proxy for Roland Dartez), Greg Ruppert proxy for Mike Ranatza, Jeanine Theriot and Amanda Granier (Proxy for Janet Pope). John Gallagher arrived at 11:22am.  Absent:  None

**NEW BUSINESS:**

* Tiffani Delapasse motioned to approve the minutes from the August 27, 2018 Special Meeting and the September 26, 2018 Regular Meeting minutes. The motion was seconded by Amanda Granier and unanimously approved by the Board.
* The Board addressed providing instruction to the parish administrators in regards to the registration of Remote Dealers in regards to state and local sales taxes.
	+ Currently administrators are encountering a large number of new account applications for remote dealers that are subsequently being canceled after the remote dealer acceptance by LA DOR under the direct marketer return. The administrators are requesting direction on how to proceed with these requests and cancellations.
	+ The Board agreed that if a business is voluntarily registering, filing and remitting and then are accepted by the LADOR and decide to file the DMR instead, then the local administrators must allow it. However, if in the time during which they are waiting to be accepted under the DMR program, they have collected the parish taxes then they will need to remit that tax directly to the parish for the periods collected before the parish account is closed.
* Rick Mekdessie provided an update on the status of the LA ULST Board website. The Board members provided feedback and further requests to be incorporated into the current design. Mr. Mekdessie will update the site based on the feedback and then provide a link to each Board member to review the site before it goes live.
* Mr. Bergeron will send the CPA firm the approved budget adjustments from the June meeting and also address the misclassification of certain salary payments for services. The corrected financial statements will be provided at the November Board meeting.
* Amber Hymel motioned to approve that Roger Bergeron and J.A. Cline attend the Annual LATA conference in New Orleans, LA on December 5-7 2018. The motion was seconded by Tiffani Delapasse and approved by the Board.
* Andrew Kolb directed the Board in regards to the election of the officers, board governance, etc.
	+ Mr. Kolb recommended that the Board prepare and approve by laws for Board governance in relation to officer elections, meeting order, Robert’s Rule of Order adoption, etc.

**EXECUTIVE DIRECTOR’S REPORT**

* Mr. Bergeron introduced the VDA Notice of Intent with requested board amendments for approval.
	+ An additional change in the wording was recommended by the board in regards to the timing of the response, “within 30 days of the date of this notice”
	+ Amber Hymel made a motion to approve the VDA Notice of Intent with the above language addition for promulgation. The motion was seconded by Amanda Granier and passed unanimously by the board.
	+ A subsequent motion was made by Jeanine Theriot and seconded by Amanda Granier to authorize the Executive Director to proceed as needed to promulgate the VDA rule.
* Mr. Bergeron then presented the following PPMs for consideration and approval by the board:
	+ PPM 20.1 Credit Cards
		- A motion was made by Amanda Granier and seconded by Tiffani Delapasse to approve the PPM as presented. The Board passed the motion unanimously.
	+ PPM 20.2 Travel Reimbursement
		- A motion was made by Amanda Granier and seconded by Jeanine Theriot to approve the PPM as presented. The motion was passed unanimously.
	+ PPM 40.2 Response to LDR Proposed regulations
		- The board deferred voting on this PPM so necessary changes and updates can be made to the wording.
* Mr. Bergeron took a moment to reintroduce the following PPMs for Board review.
	+ PPM 50.2.1 Private Letter Rulings
	+ PPM 40.1 Refund Requests
	+ PPM 20.3 Purchasing

**OTHER BUSINESS**

* Greg Ruppert met with the LA Asphalt Association leaders and was provided with additional information in regards to a policy advice letter that the Board received previously. He then relayed the request of the association to have the Board review the additional information provided and reconsider providing advice on the item.
* Mr. Bergeron also gave an update on the search for a permanent Board office. He has viewed two other possible locations and has requested information from each on the leasing and location options and pricing.

**ADJOURN**

Motion to adjourn at 12:25pm was made by Amanda Granier and seconded by Jeanine Theriot and unanimously passed by board.

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