**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**December 18, 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 December 18, 2018 at 10:00 am.  The following board members were in attendance:  Donna Andries, Amber Hymel, Jeanine Theriot, Tiffani Delapasse, Mark West (Proxy for Roland Dartez), and Amanda Granier (Proxy for Janet Pope).  Absent:  John Gallagher and Gregory Ruppert (proxy for Mike Ranatza).

**NEW BUSINESS:**

* Tiffani Delapasse made a motion to adopt the agenda for the meeting as presented. Amanda Granier seconded the motion, which was followed by a unanimous vote by the Board to pass the motion.
* Tiffani Delapasse motioned to approve the minutes from the November 8, 2018 Regular Meeting The motion was seconded by Jeanine Theriot and unanimously approved by the Board.
* A request was received from attorney Christian Weiler for a member of the Board to attend an administrative hearing between Lafayette Parish and a taxpayer.
  + The Board was informed that the hearing has now been postponed so a representative is not needed at this time.
* The next agenda items addressed how the Board will handle requests to attend local hearings.
  + Mark West suggested that there be a memo of understanding signed by all parties to the hearing reiterating who is allowed to attend, confidentiality requirements, what is expected of all parties and what is not required of the parties.
    - Amanda Granier motioned to direct counsel to research and draft a form response to these requests. The motion was seconded by Jeanine Theriot.
      * Public Comment was received from Kressy Krennerich, Tax Administrator for Ascension Parish. She requested clarification of the hearing requirements and also offered support of a memo of understanding.
      * The motion was unanimously passed by the Board.
  + Ms. Delapasse made the motion to appoint the Executive Director as the meeting attendee in the interim, until a procedure is created and approved. Amanda Granier seconded the motion.
    - Ms. Theriot suggested that the Board’s Executive Director should not be the permanent designee to attend these hearings. Her suggestion offered that a list of Board members that are willing and able to attend such hearings be created and a call out procedure be developed.
    - A roll call vote was taken with the results as follows: Yays: Donna Andries, Tiffani Delapasse, Amber Hymel, Mark West, Amanda Granier and Nays: Jeanine Theriot (absent: John Gallagher).
* The next item on the agenda was to discuss contracting with Tax Watch Systems for Rate/Optional Exemption Lookup functions
  + The Board requested that Tax Watch provide a presentation of their system and more information on their proposal to work in tandem with the Board at a future meeting.
* A motion was made to approve PPM 50.3 Board Tax Advisories by Ms. Theriot and seconded by Ms. Granier. The motion was unanimously passed by the Board.
* Board Tax Advisory No. 18-001 was unanimously approved by the Board after a motion from Ms. Delapasse and a second from Mr. West. The advisory was rendered in response to a request from parish counsel in regards to a current tax case in which they were involved.
* A policy on Sexual Harassment was presented to the Board for approval in accordance with Louisiana State law. The policy was approved unanimously by the Board after a motion from Ms. Granier was seconded by Ms. Delapasse.
  + The policy will be effective January 1, 2019.
* Ms. Theriot motioned to approve the Tax Collector’s Response Guide with suggested amendments provided to Mr. Cline by email. Ms. Delapasse seconded the motion and the Board unanimously passed the item.
* Board counsel provided a proposed version of By-laws for consideration.
  + The following amendments were made to the by-laws:
    - Under Article II Section 1 Category A there shall be another category (Category B) added that details the procedures for nominations.
      * The Chair shall call for nominations from the floor. Each and every Board member may nominate another Board member for any position. Nominations shall be made in order; first Chair, Vice Chair and Secretary. Once a nomination has been made, the nominated board member must affirm either verbally or in writing (electronic or otherwise) of their acceptance on the nomination.
      * Once all nominations for each position have been made, the Chair shall close the nominations and move that voting begin. After the Chair verbally announces all candidates, the Secretary shall call upon each member present to cast their vote verbally. The board member with the most votes shall be named the new officer.
    - Under Article II Section 1 Category A the language in regards to a proxy having different requirements to be elected to an office shall be removed.
    - Under Article V Section 3 Paragraph 5 shall cite the legal regulations that are described as done so in the previous paragraphs of the section.
  + A motion was made by Ms. Granier, seconded by Ms. Theriot to approve the by-laws with the amendments discussed. The Board unanimously approved the motion.
* A recess was called by Chairwoman Andries at 12:10pm. The recess was approved unanimously by the Board after a motion was made by Ms. Theriot and seconded by Ms. Delapasse.
  + The Board meeting resumed at 12:18pm.
* Ms. Theriot motioned PPM 40.2 Procedures for Responding to State Proposed Regulations be adopted with the inclusion of the newly approved Taxpayer Response Guide. The motion was seconded by Ms. Granier and approved unanimously by the Board.
* Ms. Granier motioned to approve PPM 50.1 Policy Statements in General. A second motion was received from Ms. Delapasse and the Board unanimously approved.
* A motion was offered by Ms. Granier and seconded by Ms. Theriot to set the Board’s regular meeting dates for 2019 as the second Thursday of each month. The Board approved the motion unanimously.
* Chairwoman Andries then called for nominations for officers for the 2019 term.
  + Chairperson:
    - Ms. Hymel nominated Gregory Ruppert for the office of Chairperson. Ms. Theriot seconded the nomination.
      * Mr. Ruppert was contacted by phone (text message) and accepted the nomination.
    - Mr. West nominated Donna Andries for the office of Chairperson. Ms. Delapasse seconded the nomination.
      * Ms. Andries accepted the nomination.
    - A roll call vote was taken and the outcome was split with three members (Ms. Hymel, Ms. Granier, & Ms. Theriot) in favor of Mr. Ruppert and three (Ms. Andries, Ms. Delapasse, & Mr. West) in favor of Ms. Andries.
      * Mr. Gallagher and Mr. Ruppert were not present to vote.
    - Ms. Andries withdrew from the ballot and Mr. Ruppert was then elected as the Board’s Chairperson.
  + Vice Chairperson:
    - Ms. Theriot nominated Amber Hymel for the office of Vice Chairperson. Ms. Granier seconded the nomination. Ms. Hymel was unanimously elected to the office.
  + Secretary:
    - Ms. Theriot nominated Tiffani Delapasse for the office of Secretary. Ms. Granier seconded the nomination. Ms. Delapasse was unanimously elected to the office.
  + All elected officials will become effective January 1, 2019.

**PRESENTATIONS**

* Mark West presented a proposal for SLACK: Internal Messaging and Communication Applications on behalf of Rick Mekdessie. The Board was provided a written proposal and timeline and a brief explanation of the system.
  + The Board determined it should defer a vote on purchasing such a system until the time where a more in depth demonstration and explanation of the system can take place and until such a time that counsel has the opportunity to research that this system would not put the Board in violation of open meeting law requirements.
* Kressy Krennerich spoke to the Board on behalf of LATA’s Education Committee to offer their services to provide education to local collectors on behalf of the Board.
  + The Board is required to provide training to local collectors each fiscal year. This required training would have to take place before June 30, 2019.
  + The LATA is offering to provide training in September at their scheduled conference and another possibly at their March conference.
  + Ms. Hymel and Ms. Theriot requested that the Board provide education on its own behalf. There are some parishes that are not associated with LATA or other tax organizations that would benefit from having a new, additional source of education and contact for their operations.
  + The Board decided to provide training on its own behalf in either March or April of 2019 and that training will be organized by Ms. Hymel and Ms. Theriot. After this training the Board will revisit the possibility of working in conjunction with LATA during their September conference for the 2018-2019 fiscal year training requirements.

**EXECUTIVE DIRECTOR’S REPORT**

* Mr. Bergeron requested that the Board ratify a contract amendment in regards to technology consultant Ricardo Mekdessie.
  + Mr. Mekdessie’s current contract was set to expire November 30, 2018 and the amendment would extend it through December 31, 2018.
  + A motion to accept the amendment to change the original contract to 90 days expiring on December 31, 2018 was made by Jeanine Theriot and seconded by Amber Hymel. The motion was unanimously passed by the Board.
  + The Board also requested that Mr. Bergeron enter into negotiations with Mr. Mekdessie offering an additional 240 hours and/or 90 days of consulting work as directed by the Board.
  + The Board also requested a detailed report of all work performed by Mr. Mekdessie since the beginning of the original contract period, along with suggestions on how the Board should proceed in regards to technology functions.
* Mr. Bergeron presented a listing of the bills paid in November and requested approval for payment.
  + Amanda Granier motioned and Jeanine Theriot seconded the motion to approve the payments. The motion was unanimously passed by the Board.
* Mr. Bergeron informed the Board that he did locate office space to house the Board. The space is located at the Port Allen Government Complex in Port Allen, Louisiana, which is located in West Baton Rouge Parish.
  + The concern was raised that the legislation stated the Board is to be domiciled in East Baton Rouge Parish, so counsel will research the definition of domiciled to determine if this space is a viable option.
  + Mr. Bergeron provided an update to the Board in regards to the status of the Annual Review. A draft of the review will be emailed to Board members after the meeting.

**OTHER BUSINESS**

* NOTICE: Public Hearing regarding the publication of the Voluntary Disclosure Notice of Intent Program in the State Register will be held January 28, 2019 at 10:00am in Room 3 of the Louisiana Municipal Association Building, 700 North 10th Street, Baton Rouge, LA 70821.
* NOTICE: The 2019 Regular Board Meeting Dates are as follows:
  + January 10, 2019
  + February 14, 2019
  + March 14, 2019
  + April 11, 2019
  + May 9, 2019
  + June 13, 2019
  + July 11, 2019
  + August 8, 2019
  + September 12, 2019
  + October 10, 2019
  + November 14, 2019
  + December 12, 2019

**ADJOURN**

Motion to adjourn at 1:24pm was made by Amanda Granier and seconded by Jeanine Theriot and unanimously passed by the Board.

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