**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**April 11, 2019**

**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 April 11, 2019 at 10:00 am.

Chairperson Ruppert called the meeting to order at 10:02 am and requested roll call.

The following board members were in attendance at roll call:  Gregory Ruppert (proxy for Michael Ranatza), Chairperson, Amber Hymel, Jeanine Theriot, Donna Andries, Tiffani Delapasse, Mark West (proxy for Guy Cormier), and Amanda Granier (proxy for Janet Pope). Entered during the meeting: Karen White (proxy for John Gallagher).

Roger Bergeron, Executive Director, requested an amendment to the agenda to add an item to discuss a budget for the lookup tool on the Board website and an item to ratify the extension of the professional services contract with Rick Mekdessie. It was moved by Ms. Granier, seconded by Ms. Theriot and carried that the agenda be amended as requested. It was then moved by Ms. Granier and seconded by Ms. Hymel that the amended agenda be adopted as presented. The Board unanimously approved.

As requested by the Chair, Ms. Andries motioned and Ms. Theriot seconded to approve the minutes from the February 14, 2019 Regular Meeting, the February 21, 2019 Special Meeting and the March 14, 2019 Regular Meeting. The Board voted to approve the minutes of all meetings as presented.

*Executive Director’s Report*

* Update on the VDA Program:
	+ Rick Mekdessie did a presentation to the Board on the proposed VDA process through the online portal. There were discussions about accessibility to confidential information as well as the process itself. There are some additional issues to address including the power of attorney authorization, reliance upon electronic signatures and submission of additional documents needed. Additional information will be presented for consideration at a future meeting.
	+ The VDA Agreement document was given to Board members to review. Mr. Bergeron indicated that it is still a work in progress and that he, J.A. Cline and Andrew Kolb, Board Attorney, are reviewing the document.
	+ There was a recommendation that a special meeting could be called on May 16, 2019 to potentially finally approve the VDA program documents.
* Mr. Bergeron is working on the FY 2019-2020 Budget and asked the Board for their input. Ms. Delapasse requested that funds be allotted for the look up tool on the website in that budget. There was additional discussion on the proper procurement process for that tool. Mr. Kolb stated that the procurement procedure would be dependent on multiple factors that we need to determine.
* The Financial Statements through March 31, 2019 were presented to the Board for review. Mr. Bergeron pointed out the intergovernmental revenues reported on the document represented the January 2019 OMV collections remitted to the Board.
* Ms. Granier motioned, and Ms. Andries seconded that the March bills be approved as presented, and the Board passed the motion. Mr. Bergeron reminded the Board that any payments exceeding $500 required dual authorization prior to payment.
* Mr. Bergeron discussed the possibility of leasing office space at the LMA building. Per Ms. White, the LMA is getting an ethics ruling on leasing the space to the Board when the LMA Executive Director is a member of the Board and that the rate traditionally charged by LMA is well below market value.
* Mr. Bergeron recommended that the Policy Advice Initiative on Point of Sale (R.S. 47:337.12) be postponed until after the legislative session is closed due to time restraints.

*Introduction of PPM 20.5 Record Retention Policy*

* Mr. Cline provided a draft of PPM 20.5 to the Board for preliminary review.
* Mr. Bergeron and Mr. Cline recently attended a training seminar to assist in developing the process
* Ms. Granier offered her assistance in producing a final draft because Lafourche Parish recently did a thorough review and amendment of their procurement policy and process.

*Other Business*

* Ms. White moved, Ms. Theriot seconded, and the Board unanimously approved to amend the agenda to address any “Other Business” items prior to entering into Executive Session.
* Mr. West proposed to the Board that a determination of which Uniform Forms from the LATA website the Board would take proprietary interest in and move to the Board website. Ms. Theriot requested that Mr. West, in his capacity as the LATA Executive Director, send a recommendation to the Board of which forms should be added to the Board website and a priority rating of those forms.
* Mr. West also suggested that a regular item be added to the future Board agendas regarding any Remote Seller Commission updates or issues that would impact local collectors and may require Board discussion.
* Mr. Bergeron requested that the Board ratify the extension of the professional services agreement with Rick Mekdessie as discussed at the March 14, 2019 Board meeting. It was motioned by Ms. Andries, seconded by Ms. White and unanimously approved to ratify the extension of the contract through June 30, 2019.
* Ms. White informed the Board that she is certified to provide the state required sexual harassment training for all members of political bodies if there was some interest in scheduling the training at a later date. It was discussed that all members and proxies
* Mr. Bergeron reminded all members that the Tier 2.1 Financial Disclosure forms were due by May 15, 2019 for the 2018 disclosures.
* Mr. West and Mr. Bergeron discussed HB 555 by Representative Stokes and the perceived unintended consequences of taxing multiple items including sales to the military, sales to Councils on Aging and federally funded school lunches that are currently exempt. Ms. Theriot noted that she received an email from Representative Stokes requesting opinions on some potential amendments. Luke Morris, the Assistant Secretary of the Office of Legal Affairs of the Louisiana Department of Revenue, provided a public comment that there are proposed amendments to the bill being sought by the Department. As currently written, Mr. Bergeron stated that he did not see any reason for local jurisdictions to oppose the bill, however, until the bill is heard and any amendments are officially presented, we will not know the true impact.
* Ms. Theriot and Ms. Hymel gave an update on the administrator training. One is being held in Baton Rouge this week and there will be one additional training in Natchitoches on May 9, 2019. Due to a lower than anticipated attendance, the contracts for the presenters are being adjusted. Drew Talbot and Patrick Amadee are the speakers scheduled for the Natchitoches training.

*Executive Session*

* A motion to enter executive session to discuss West Feliciana, et al v. State of Louisiana, et al was made by Ms. Granier, seconded by Ms. Theriot and unanimously passed by the Board at 11:53 am.
* At 12:12 pm, the Board concluded the executive session.
* Ms. Andries made a motion to authorize counsel to file a suspensive appeal with the Supreme Court in the pending legal matter. The motion was seconded by Mr. Ruppert and unanimously approved by the Board.

*Adjournment*

A motion to adjourn at 12:14 pm was made by Ms. Granier, seconded by Ms. Andries and unanimously passed by the Board.

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