**LOUISIANA UNIFORM LOCAL SALES TAX BOARD**

**May 9, 2019**

**Regular Meeting**

The Louisiana Uniform Local Sales Tax Board held its regular meeting at the Chateau St. Denis Hotel, Conference Room B, 751 2nd Street, Natchitoches, LA 71457, on May 9, 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:  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). Absent: John Gallagher

It was moved by Ms. Hymel, seconded by Ms. Granier and carried that the agenda be adopted as presented. The Board unanimously approved.

Chairperson Ruppert announced that the approval of the minutes would be postponed as they were not complete as of the meeting date. They will be presented for approval at the next regularly scheduled meeting in June.

*Executive Director’s Report*

* Mr. Bergeron presented the draft of the FY 2019-2020 Budget and asked the Board for their input.
	+ The draft budget was posted in the Advocate on May 6, 2019 and the notice of public hearing on the final budget is posted on the LULSTB website for May 16, 2019 in Baton Rouge, LA.
	+ Mr. Bergeron stated that the draft of the budget proposed at the May 16, 2019 hearing would be presented for review by the Board by June 10, 2019 and it is his hope that the final budget would then be adopted by the Board at the June 13, 2019 regularly scheduled meeting.
	+ He reminded the Board that the Local Government Budget Act requires adoption of the budget not less than 15 days from the end of the fiscal year.
	+ Mr. Bergeron stated that the Board could call a special meeting on the date of the Budget Hearing if there were items they wished to discuss on that day potentially including the final approval of the budget.
	+ Mr. Bergeron noted that the current draft budget did not include future revenues due to the legal action against the Board. He did state that the Board had authority to amend the budget if the appeal at the Supreme Court is successfully resolved in the Board’s favor.
	+ Andrew Kolb, Board counsel, concurred that amendment of the budget would be possible and he would confirm, but believes that it can be done without a public hearing on the amended budget.
	+ Michael Norton of Bossier Parish offered a public comment that January and February 2019 had deductions withheld from the vehicle tax. Mr. Bergeron stated that no disbursements had been made so the assumption is the OMV is holding the funds from 2019 in escrow pending the outcome of the lawsuit.
	+ Mr. Bergeron will be requesting a full reconciliation schedule of withholdings and disbursements from the OMV prior to any adjustments to the budgeted revenues after the resolution of the law suit.
* The Financial Statements through April 30, 2019 were presented to the Board for review. Ms. Granier inquired about the status of obtaining Worker’s Compensation Insurance. Mr. Bergeron stated that it had not been obtained at this time, but that he would be pursuing this. Mr. Kolb volunteered to assist in this matter.
* Ms. Granier motioned, and Mr. Ruppert seconded that the April 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. He also noted that the charge for the Baton Rouge training, at just over $4,000 would be included in the May bills for approval.
* Mr. Bergeron noted that Faulk & Winkler, who performed the review of the FY 2018-2019 financial statements of the Board, has expressed an interest in being considered for the FY 2019-2020 audit required based on the budgeted revenues.
	+ Ms. Theriot motioned, and Ms. Granier seconded that Faulk & Winkler be re-engaged to perform the audit of the FY 2018-2019 financial statements. After discussion, the motion and second were withdrawn, and it was decided that a decision would be made at the May 16, 2019 special meeting after a quote for services has been received.
* Mr. Bergeron notified the Board that the option of leasing office space at the LMA building was determined to be an ethics violation. Therefore, alternative office space must be considered. It was recommended that the issue be further addressed at a future meeting.

*Discuss Status of VDA application and agreement forms*

* Mr. Kolb noted that there was some additional feedback pending, but that the agreement is getting close to being finalized. Additional information will be submitted to the Board prior to the May 16, 2019 meeting for consideration.
* Ms. Theriot clarified some proposed adjustments in order to compile statistics efficiently. It was the consensus of the Board that both the number of agreements and the financial impact would be useful information.
* Ms. Granier stated that per the record retention policy, there needs to be a final outcome recorded by the Board.
* Kressynda Krennerich, of Ascension Parish and Michael Norton of Bossier Parish offered public comments in support of collecting financial information on the VDA agreements.

*Discussion/Update on Software Needs*

* Ms. Andries asked that the Board discuss the technology goals we hope to accomplish under the current budget.
* Ms. Delapasse and Ms. Granier confirmed that all parishes have now confirmed the accuracy of the data rates on the Excel schedule being compiled. There is still a considerable amount of work left on the product/transaction codes, but it is actively being worked by Ms. Granier, Ms. Theriot, Ms. Delapasse, and Ms. Krennerich.
* Mr. Ruppert recommended quarterly requests for updates. Ms. Delapasse recommended that the Board consider proposing legislation requiring the notification of the Board for new rates or exemptions by statute similar to the requirements for state notification of new rates.
* Ms. Granier discussed the procurement process questions being considered to obtain professional services to move forward with our technology goals.
* The consensus of the Board was that technology is a definite priority for the Board including moving forward with the lookup tool on the website and potentially a reporting system consolidating the filing of local taxes and potentially simplifying the process.

*Operational Plan FY 2019-2020*

* Ms. Granier presented documents to the Board regarding the priorities and potential budget amendments for the upcoming fiscal year. She proposed a budget which funds the Board for the next 18 months with the existing fund balance.
* After discussion, it was the consensus of the Board that the version of the budget as amended should be presented at the budget hearing on May 16, 2019.
* It was also discussed that the priority of tasks for Mr. Cline will be reviewing, updating and posting forms over documenting policy directives. Mr. West did mention that forms could potentially include the LATA Best Practices document although it is not technically a form. He suggested that it could potentially be a joint document presented by LATA and the Board.
* Ms. Andries also recommended that the Board members be considering alternative funding sources if the lawsuit is not decided in favor of the Board.

*Executive Session*

The Board determined that there was no need to enter into executive session as Mr. Kolb stated that there are no substantial changes in the status of the lawsuit.

*Other Business*

* Ms. Delapasse announced that effective July 1, 2019, Kressynda Krennerich of Ascension Parish will be the new appointee of the Louisiana Municipal Association.
* Ms. Andries announced that she was also ending her appointment by the Police Jury effective June 30, 2019. The new appointment has not been determined at this time.
* Mr. Ruppert informed the members that he would be meeting with Mr. Mekdessie soon to discuss specific technology needs of the Board.

*Adjournment*

A motion to adjourn at 12:094 pm was made by Ms. Andries, seconded by Ms. Theriot and unanimously passed by the Board.

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