

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Approved Minutes of April 13, 2023 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:05 AM by Vice-Chairperson McManus. A quorum was established with six members initially in attendance. Members present were:

1. Shawn McManus (LULSTB)
2. Kelli Jumper (LDR)
3. Jeff LaGrange (LULSTB)
4. Amanda Granier (LULSTB)
5. Kressy Krennerich (LULSTB)
6. Luke Morris (LDR) (Mr. Morris left prior to the vote on the Avenu Change Orders)

II. **Approval of Meeting Minutes from March 16, 2023**

- A motion was made by Ms. Granier to approve the meeting minutes from the meeting on March 16, 2023, and seconded by Ms. Jumper. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.

III. **Election of a Chair for remainder of current term**

- Mr. Morris nominated Vice-Chairperson McManus to serve as Chairperson for the remainder of the term.
- Ms. Roberie asked if that nomination meant that there would be a nomination for a state member to serve as Vice-Chairperson for the remainder of the term in accordance with a rule adopted at the first RSC meeting that stated the Chair and Vice-Chair positions would be held by one of the state members and one of the local members and those would rotate each year.
- Mr. McManus accepted the nomination.
- Ms. Krennerich made a motion to amend the agenda to include election of a Chair and a Vice-Chair if needed for the remainder of the term. Mr. LaGrange seconded that motion. Following a roll call vote and a call for public discussion, the motion was unanimously approved by the members present.
- Mr. Morris made a motion to elect Vice-Chairperson McManus to serve as Chairperson for the remainder of the term. Ms. Granier seconded the

motion. Following a vote and a call for public discussion, the motion was unanimously approved by the members present.

- Ms. Krennerich made a motion to elect Ms. Jumper to serve as Vice-Chairperson for the remainder of the current term. Mr. McManus seconded the motion. Following a vote and a call for public discussion, the motion was unanimously approved by the members present.

IV. Report From Executive Director

A. Distribution Report

- In March, the Commission collected \$36,873,742.70 for the February 2023 period. \$36,505,005.41 was distributed to the state and local collectors. The number of returns processed in March was 6,706. Of those, 6,279 were for the February 2023 period. As of 3/31/2023, the Commission had 8,346 open accounts.

B. Budget

- Ms. Roberie presented an updated budget to actual financial report. The Commission's expenditures continue to be under budget as the Commission works to bring on additional staff.
- A proposed budget for Fiscal Year 2023-24 was also presented to the Commission members for consideration at a future meeting.

V. Discussion and Action Items

A. P&N Contract Amendment

- Ms. Roberie introduced a proposed amendment to the current P&N contract for an increase of \$57,000 in order to continue the monthly reconciliations and the bookkeeping assistance from July 2022 through June 2023.
- She also proposed an amendment to the original P&N contract to extend the contract through 10/31/2021 to cover work that continued beyond 6/30/21 (this amendment is based on conversations and advice with the Office of State Procurement).
- Mr. Morris made an en globo motion to authorize the Executive Director to move forward with these amendments. Mr. LaGrange seconded the motion. After a call for public discussion and a vote, the motion was unanimously approved by the members present.

B. Avenu Change Orders

- Ms. Roberie introduced two Avenu Change Orders for consideration.
VI. The first is a change order for \$6,600 that will allow taxpayers to view and print any compliance letters from the portal.

VII. The second is a change order for \$600.00 that will notify the taxpayer of any pending compliance items when the taxpayer logs into the portal.

- Ms. Krennerich asked about setting a threshold for the Executive Director to approve change orders without having to come before the discussion. Ms. Roberie mentioned that the Commission has discussed it before but it would need to be taken up as an action item at a meeting.
- Ms. Krennerich made a motion to approve the change orders. The motion was seconded by Ms. Jumper. After a call for public discussion, the vote was unanimously approved by the members present.

C. Time and Attendance Policy

- Ms. Roberie introduced the Time and Attendance Policy that has been drafted and is based on Civil Service rules.
- Chairperson McManus proposed that the Commission take more time to review the policy and consider it at the following meeting. Ms. Granier asked if accrued leave rolls over or if it is lost. Ms. Roberie replied that per Civil Service rules it rolls over. Ms. Granier suggested that we introduce a line in the budget that accounts for the liability of accrued leave that we might be required to pay out. Ms. Roberie said that she would look into this issue and determine what the Commission needs to do.
- Chairperson McManus made a motion to postpone consideration of the policy until the next meeting because of the missing number of members. Mr. LaGrange seconded the motion. After a call for public discussion and a vote, the motion was unanimously approved by the members present.

VI. Other Business

- No other business.

VII. Public Comment

- No additional public comment.

VIII. Adjournment

- With a motion by Ms. Granier and a second by Ms. Krennerich, Chairperson McManus declared the meeting adjourned at approximately 11:39 AM.