**LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS**

**Minutes of August 11, 2022 Meeting**

1. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers was called to order at 11:03 AM by Chairperson Clapinski. A quorum was established with all eight members in attendance. Members present were:
2. Danielle Clapinski (LDR)
3. Shawn McManus (LULSTB)
4. Luke Morris (LDR)
5. Kevin Richard (LDR)
6. Kelli Jumper (LDR)
7. Jeff LaGrange (LULSTB)
8. Kressy Krennerich (LULSTB)
9. Amanda Granier (LULSTB)
10. **Approval of Meeting Minutes from June 14, 2022**
	* + A motion was made by Ms. Krennerich to approve the meeting minutes from the meeting on June 14, 2022, and seconded by Ms. Granier. Following a vote and a call for public discussion, the minutes were approved unanimously by the members present.
11. **Report From Executive Director**
	1. **Distribution Report**
* Ms. Roberie provided a report and updated members on collections to date. In June, the Commission collected $39,934,957.68 for the May 2022 period. $39,535,607.05 was distributed to the state and local collectors. The number of returns processed in June was 5,221. Of those, 4,718 were filed for the May 2022 period. As of 5/31/22, the Commission had 6,442 open accounts.
* In July, the Commission collected $38,429,426.52 for the June 2022 period. $38,045,132.37 was distributed to the state and local collectors. The number of returns processed in July was 5,379. Of those, 4,872 were for the June 2022 period. As of 6/30/22, the Commission had 6,647 open accounts.
* Ms. Roberie reported that for FY 20-21 the Commission collected $332,912,908.43. For the FY 21-22 year, the Commission collected $444,439,537.34.
	1. **Budget**
* Ms. Roberie went over the reported actual to budget numbers for FY 21-202 and explained that these are not final numbers for the year. Several payments are still being reviewed and processed. She noted that it does appear the Commission will be returning what was not spent from the retained 1% administrative fee.
* Ms. Roberie also gave an update on the current renovation to the office space and the expected delivery of the office furniture. She also provided an update on the most recent advertised positions and explained they had been reposted and should be closing soon.
1. **Executive Session**
	1. **Penalty Waiver Requests Requiring Commission Approval**
		* A motion was made by Mr. McManus and seconded by Ms. Granier to enter Executive Session to consider the penalty waiver requests that exceed $5,000 and therefore require Commission approval. Following a call for public discussion and a vote, the motion was unanimously approved by the members present. The Commission entered Executive Session at approximately 11:15 am.
		* A motion was made by Ms. Granier and seconded by Ms. Jumper to exit Executive Session. Following a call for public discussion and a vote, the motion was unanimously approved by the members present. A motion was made by Ms. Granier and seconded by Mr. McManus to re-enter the regular Commission meeting. The Commission restarted the regular meeting at approximately 11:45 am.
		* A motion was made by Ms. Krennerich and seconded by Mr. Morris to defer the penalty waiver request from Taxpayer 1 until additional verification can be completed, approve the 1st period of penalty waiver requests from Taxpayer 2, and to approve all other penalty waiver requests in globo. Following a call for public discussion and a vote, the motion was approved unanimously by the members present.
2. **Discussion Items**
	1. **Commission Working Groups**
		* Ms. Roberie suggested that four working groups be formed to address some immediate needs. A Human Resources working group, an Accounting advisory group, a Policy and Procedures working group and a General Advisory working group. In the future, other working groups may be needed based on what the Commissions needs evolve to be.
		* It was suggested that these working groups be from 2-4 people to ensure continuity in the case of turnover.
		* Secretary Richard asked who would make up the working groups – would it be Commission members? Chairperson Clapinski responded that was the initial thought but these groups would not take action.
		* Mr. Morris asked for clarification if the Policy and Procedures working group would consider tax policy or if it would be more administrative policies that would be considered. Ms. Roberie replied it was her intent for that working group to focus on administrative policies that were more for the internal workings of the Commission. The tax related policies are currently discussed with the General Advisory working group.
		* Ms. Clapiniski asked that if any members have a particular interest in a working group to let Ms. Roberie or herself know.
		* Mr. McManus asked that Ms. Roberie define what each of these working groups will do in writing and present them at the next Commission meeting.
3. **Action Items**
	1. **Avenu Change Orders**
		* **CR-13318, 133187 Changes to the LDR Return**
			1. Ms. Roberie explained that the changes to the LDR Return were mandated by recent legislation and require that Lease and Rentals be split from Services into two separate fields. These changes touched both the Portal and the System of the Record. The quoted cost for the change is $6,270.00.
			2. A motion was made by Mr. Morris to approve the Avenu change orders for the LDR return, and seconded by Ms. Krennerich. Following a vote and a call for public discussion, the change orders were approved unanimously by the members present.
		* **CR-133819 – Use/Apply Multiple Credit Memos**
			1. Ms. Roberie explained that this change request would allow a taxpayer to take multiple credit memos to pay a single return and allow staff to apply multiple credit memos to one return. Without this change, taxpayers are only able to apply one credit memo each month. The cost of this change is $19,800.00
			2. A motion was made by Ms. Krennerich to approve the Avenu change order to allow the use of multiple credit memos, and seconded by Mr. Morris. Following a vote and a call for public discussion, the change order was approved unanimously by the members present.
	2. **Financial Services Contract**
		* Ms. Roberie introduced the proposal from Postlethwaite and Netterville regarding the financial services assistance the Commission needs including continued assistance with best practices establishment, monthly assistance with bank reconciliations, general bookkeeping services and the compensation study discussed at a prior meeting.
		* A motion was made by Mr. Morris to authorize Ms. Roberie to move forward with developing the contract with the understanding that she will bring the contract back to the Commission for final approval and seconded by Mr. LaGrange. Following a call for public discussion and a vote, the motion was approved unanimously by the members present.
	3. **7722 Office Park Lease Amendment**
		* A motion was made by Mr. McManus to amend the agenda to add consideration and approval of the lease amendment to the action items and seconded by Ms. Krennerich. Following a call for public discussion and a vote, the motion was approved unanimously by the member present.
		* This amendment allows for the lessor to assess a $100 fee for the use of the boardroom.
		* A motion was made by Ms. Krennerich to approve the lease agreement and seconded by Mr. LaGrange. Following a call for public discussion and a vote, the lease agreement was unanimously approved by the members present.
4. **Other Business**
* No other business was discussed.
1. **Public Comment**
* No additional public comment.
1. **Adjournment**
* With a motion by Mr. Morris and a second by Ms. Granier, Chairperson Clapinski declared the meeting adjourned at approximately 12:15 PM.