

LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

Minutes of June 17, 2019 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) was called to order at 10:15 AM by Secretary Robinson, of the Louisiana Department of Revenue. Ms. Robinson announced the resignation of Tiffani Delapasse and the notice from the Louisiana Municipal Association that Kressynda Krennerich would be her replacement. A quorum was established with seven of the eight members being in attendance. Donna Andries was absent. Members present were:
 1. Kimberly Robinson (LDR)
 2. Vanessa LaFleur (LDR)
 3. Darlene Allen (LDR)
 4. Kelli Jumper (LDR)
 5. Amber Hymel (ULSTB)
 6. Jeanine Theriot (ULSTB)
 7. Kressynda Krennerich (ULSTB)

- II. **Approval of Meeting Minutes from May 16, 2019**
 - A motion was made to approve the meeting minutes from the meeting of May 16, 2019 by Ms. Theriot and seconded by Ms. Allen. The minutes were unanimously approved without corrections.

- III. **Update from Technology Sub-Committee**
 - Ms. Theriot gave an update to the members on the rate information requested by the parishes. All of the rates, exclusions, optional exemptions information has been received from the parishes and there are a few revisions that need to be made due to recent rate changes. The information will be sent to the chairman of the Uniform Electronic Return and Remittance Advisory Committee and Ms. Robinson by the end of next week.

- IV. **Update on Direct Marketer Registrations by LDR**
 - As of the date of the meeting, 923 direct marketer applications have been approved. Registrations have been paused temporarily to allow for the conversion of existing accounts to the LaTAP system for electronic filing. Going forward, all new accounts will be set up with the ability to file electronically.
 - Ms. Theriot stated the local members have received some calls regarding local businesses remitting taxes to direct marketers. They need to be able to verify whether the direct marketer is filing with the state for purposes of determining whether the local business would be subject to any additional tax during an

examination. Ms. Theriot requested that they be supplied with the approval date and any cease date for currently approved direct marketers. Secretary Robinson asked that Ms. Jumper add a column to the information provided to local collectors to indicate the approval date for the direct marketers.

V. Discussion Items:

A. Proposed Revisions for the Direct Marketer Application

- The local members have no changes to the proposed revisions to the Direct Marketer Application.

B. Remote Seller Commission Return

- Members were provided a draft of the last proposed return. There was further discussion regarding the vendor's compensation and interest calculation moving to the second page of the return and deleting the exemptions for sales of prescription drugs and food for home consumption. An updated draft will be included on the agenda for approval at the next meeting.

VI. Annual Election of Officers

- Ms. Allen suggested that the vote be pushed back to allow more time for newly appointed members to become acquainted with the Commission prior to a vote being taken. Ms. Hymel added that the local members had discussion prior to the meeting and they decided to nominate Ms. Theriot as the local representative and chair of the Commission. Ms. Krennerich seconded the motion and Ms. Theriot was elected Chair. Next, Ms. Theriot made a motion nominating Ms. Robinson for Vice-Chair, who declined, and then Ms. LaFleur nominated Ms. Allen to be Vice-Chair. Ms. Krennerich seconded the motion and Ms. Allen was elected Vice-Chair of the Commission.

VII. Other Business

- Ms. Theriot asked for confirmation that the meetings of the Commission going forward will be held at 10 AM on the second Thursday of every month. Ms. Thomas confirmed.
- Ms. Robinson informed the members there have been questions on registration and collection requirements with the passage of HB 547 of the 2019 Regular Session. The Commission should issue guidance on the impact of the legislation and the July 1, 2020 date. This topic will be an agenda item for the next meeting.

VIII. Public Comment

- There was no public comment.

IX. Adjournment

- The meeting was adjourned at approximately 10:46 AM.