



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting**  
**Thursday, November 12, 2020 ~ 1:30 PM**  
**LMA Building, Room 2 and 3, 700 N. 10<sup>th</sup> Street, Baton Rouge, LA**

### **MEMBERS & PROXIES PRESENT / ABSENT:**

#### **Members:**

Dr. Janet Pope, LA School Board Executive Director	__A__
Mike Ranatza, LA Sheriff's Association Executive Director	__A__
John Gallagher, LA Municipal Association Executive Director	__P__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__P__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	__P__

#### **Proxies:**

Neshelle S. Nogess, LA School Board Association	__P__
Gregory Ruppert, LA Sheriff's Association, Chairman	__P__
Karen Day White, LA Municipal Association (Attendance Only)	__P__
_____, Police Jury Association of Louisiana (Vacant)	_____

### **STAFF PRESENT:**

J. Roger Bergeron, Executive Director  
J.A. Cline

### **OTHERS PRESENT:**

Rick Mekdessie  
Andrew Kolb  
Renee Roberie, LA Remote Seller's Commission  
Darlene Allen, LA Department of Revenue  
Judge Cade Cole, LA Board of Tax Appeals  
Administrators participating via the Zoom Web Conferencing platform

Each member of the Board received the following documents prior to the meeting:

1. 11/12/2020 Meeting Agenda
2. 10/15/2020 Meeting Minutes
3. 10/31/2020 Financial Statements
4. LULSTB FY 2021 Budget YTD
5. 10/2020 Bill Payments
6. HR 31 Study Group Update
7. HR 31 Committee Proposal Outline

**Minutes of the Regular Meeting**  
**Thursday, November 12, 2020 ~ 1:30 PM**  
**Page 2**

**Roll Call**

Chairman Ruppert called the meeting to order at 1:40 PM. The secretary called the roll and a quorum was established with 5 members and 2 proxies present.

**Adoption of the Agenda**

ON MOTION OF J. Gallagher, SECONDED BY J. LaGrange, AND CARRIED, the Board voted to adopt the amended agenda of the meeting of the LA Uniform Local Sales Tax Board held Thursday, November 12, 2020.

- Agenda Amendments:
  - Judge Cade Cole presentation on the new Board of Tax Appeals electronic filing system.
  - Introduction of Shawn McManus, appointee to the LULSTB by the Louisiana Sheriff's Association

**Approval of Minutes of the Meeting of the LA Uniform Local Sales Tax Board Held (Date)**

ON MOTION OF J. LaGrange, SECONDED BY J. Gallagher, AND CARRIED, the Board voted to approve the Minutes with noted corrections of the meeting of the LA Uniform Local Sales Tax Board held Thursday, October 15, 2020.

- Corrections:
  - Add Andrew Kolb for attendance
  - Under the Executive Director's report, change "multi-parish refund program" to Claims for Refund Regulation

**Remote Seller Commission Update**

Renee Roberie, Executive Director of the LA Remote Seller's Commission gave an update on the monthly distributions. Report attached.

**HR 31 Study Group Update (A. Kolb)**

ON MOTION OF A. Granier, SECONDED BY K. Krennerich, AND CARRIED, the Board voted to authorize Attorney Andrew Kolb to support the proposals as presented by the local collectors and follow the lead of the Associations.

**Technology Report (R. Mekdessie)**

Rick Mekdessie provided an update on the Look Up System statistics, discrepancies, user insights and bulk uploads.

**Executive Director's Report (R. Bergeron)**

- VDA Applications Involving Remote Sellers Commission:
  - Agreement in principle that until the RSC develops its own VDA program, LULSTB will continue to process applications that could involve remote sellers.
  - Develop an Information Exchange Agreement between the LULSTB and the RSC. Attorney Andrew Kolb will draft the document.
  
- Multi-parish Audit Program (Status):
  - Board authorized at last meeting to begin the process of evaluating the program.
  - Conceptual idea presented in the form of a flow chart.
  - Estimate 12-16 months to implement which may or may not include a pilot program.
  
- ***Chairman Ruppert exited the meeting and Vice Chairman Krennerich took over the meeting.***
  
- Audit Best Practices (Status):
  - J.A. Cline is drafting the best practices document.
  - Ten (10) sections that fit a statutory provision.
  - Will bring in Board and LATA Legislative Committee for review and non-binding recommendations. Also recommended to advise the Local Audit Committee of LATA.
  - Then will proceed with administrative procedures act for full transparency and input from other stakeholders.
  
- Refund Claim Regulation (Status):
  - Board members were provided with a draft of a possible regulation at the last meeting defining what is a valid refund claim.
  - Act 169 of the 2020 regular session amended LA R.S. 47:337.80 dealing with interest on refunds.
  - Concept of the draft is two-fold:
    - 1) What constitutes a valid refund claim with respect to the board consist of what is enumerated in the PPM on Multi-Parish refunds.
    - 2) With respect to local (single) collectors, the draft says it will follow the local ordinances or written policies.
  - There may be issues with implementing a regulation given the language in Act 169 and the current local ordinances and statutes as pointed out by Attorney Kolb.

**Financial Reports**

ON MOTION OF J. LaGrange, SECONDED BY A. Granier, AND CARRIED, the Board voted to accept the financial reports as presented.

**Minutes of the Regular Meeting**  
**Thursday, November 12, 2020 ~ 1:30 PM**  
**Page 4**

**Announcements**

Election of 2021 officers will be held at the December board meeting.

**Adjournment**

ON MOTION OF J. LaGrange, SECONDED BY A. Granier, AND CARRIED, the Board voted to adjourn at 3:53 PM.

LA Remote Seller's Commission

Distribution Report

Period	Collection Month	Distribution Date	Total Collected	1% Commission Fee	Total Distributed	State Portion (Distributed)	Local Portion (Distributed)	Total Returns	Total >0	Total Open Accounts
Jul-20	Aug-20	9/11/2020	\$ 20,653,150.26	\$ 206,531.45	\$ 20,446,618.81	\$9,834,491.56	\$ 10,612,127.25	580	433	1331
Aug-20	Sep-20	10/9/2020	\$ 20,253,297.24	\$ 202,532.93	\$ 20,050,764.31	\$9,708,297.61	\$ 10,342,466.70	787	654	1570
Sep-20	Oct-20	11/10/2020	\$ 22,375,834.89	\$ 223,758.66	\$ 22,152,076.23	\$10,575,259.83	\$ 11,576,816.40	1080	925	1757
<b>1st Q TOTALS</b>			<b>\$ 63,282,282.39</b>	<b>\$ 632,823.04</b>	<b>\$ 62,649,459.35</b>	<b>\$30,118,049.00</b>	<b>\$ 32,531,410.35</b>	<b>2447</b>		