



## Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting  
Thursday, February 11, 2021 ~ 1:30 PM  
Zoom Conference Call / LMA Building, 700 N. 10<sup>th</sup> St. Baton Rouge, LA**

**MEMBERS & PROXIES PRESENT (P) / ABSENT (A):**

**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	__A__
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	__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  
Darlene Allen  
Administrators participating via the Zoom Web Conferencing platform.

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

1. 2/11/2021 Meeting Agenda
2. 1/14/2021 Meeting Minutes
3. 1/31/2021 Financial Statements
4. FY 2021 YTD Budget through 1/31/2021
5. Bill Payments Month Ending 1/31/2021
6. Informal Advice Statement January 28, 2021 Interest Rate for Refunds
7. NOTICE OF INTENT Louisiana Uniform Local Sales Tax Board Interest on Refunds or Credits (LAC 72:I.113)
8. NOTICE OF INTENT Louisiana Uniform Local Sales Tax Board Claims for Refund or Credit (LAC 72:I.111)

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**Roll Call**

Chairman Ruppert called the meeting to order at 1:30 PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

**Adoption of the Agenda**

ON MOTION OF Karen White, SECONDED BY Amanda Granier, AND CARRIED, the Board voted to adopt the agenda of the meeting of the LA Uniform Local Sales Tax Board held February 11, 2021.

**Approval of the Minutes of the LA Uniform Local Sales Tax Board Held January 14, 2021**

ON MOTION OF Neshelle Nogess, SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to approve the minutes of the meeting of the LA Uniform Local Sales Tax Board held January 14, 2021 with stated corrections.

**Remote Seller Commission Update (Information Only)**

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

**Legal Issues Update (Information Only)**

Andrew Kolb, Attorney for the LULSTB discussed the proposed draft Cooperative Endeavor Agreement between the Board of Tax Appeals (BTA), Department of Revenue, and the LULSTB for the BTA e-filing system. Draft attached.

**Technology Report (Information Only)**

Rick Mekdessie provided an update on the Look Up system and discussed the Smartie system.

**Executive Director's Report**

- **Proposed regulation- Audit Protocols (status)**
  - Final draft distributed to Board at January Meeting 1/14
  - Forwarded to LATA's Local Audit Committee 1/28
  - Requested non-binding recommendations 30days (2/28)
  - Results t/b brought back to Board for consideration in March
  - Proceed w/ formal promulgation, set hearings in April
  
- **Proposed regulations-Claims for Refund (Overview-Mr. Cline)**
  - Drafting began as a single regulation in early January (LAC 72:I.000)
  - Decided would be better if split into 2 drafts (.111 & .113)
  - Forwarded to you yesterday, request response 2/28
  - Proceed to forward to LATA for their 30-day review/response
  - Mr. Cline to provide brief overview of content
  
- **Request for Advisory (Lafourche)**
  - ON MOTION OF Chairman Ruppert, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to allow the LULSTB Executive Director to contact the Louisiana Department of Revenue to develop policy advice on the issue of repairs to stand alone home generators without answering matters of common law.

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- **Informal Advice- Act 309 Interest on Refunds**
  - In process of drafting, the Claim for Refund Regulation. Mr. Cline noticed that ACT 309 also changed how the imposition and calculation of interest on refunds is computed and applied. Eff. 1/1/21
  - Removed the “not less than 2%” interim period from the date of payment to date claim filed and added a 90 day “dead period” before refund interest begins to run.
  - Also noted that the rate is tied to 13:4202 (judicial interest) but uses different reference point (prime rate or reference rate). Been in the UTC since its inception.
  - Best we can determine is that the required rate is 2.5 % as of 1/1/21
  - Consulted w/ Mike Curtis on any prior notice, unknown, thus this informal advice. (PPM 50.1 statutory change)
  
- **Lease Agreement**
  - Lessor (MPERS) has now come back with requests concerning length of lease and need for liability insurance. Mr. Kolb is handling negotiations on any changes
  
- **VDA Enhancement**
  - Looking into adding an interest calculation feature that would expedite the payment of the VDA total amount due. Taxpayer can determine total amount due to a certain date without having to wait for the Collector to come back with the interest due.

**Financial Reports**

ON MOTION OF Amanda Granier, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to adopt the financial statements for the period ending January 31, 2021.

**Adjournment**

ON MOTION OF Amanda Granier, SECONDED BY Chairman Ruppert, AND CARRIED, the Board voted to adjourn at 2:46PM.

**Louisiana Sales and Use Tax Commission for Remote Sellers Collection and 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
Oct-20	Nov-20	12/9/2020	\$ 24,151,167.24	\$ 241,512.05	\$ 23,909,655.19	\$11,479,794.59	\$ 12,429,860.60	1249	1069	2030
Nov-21	Dec-21	1/11/2021	\$ 27,761,459.91	\$ 277,614.48	\$ 27,483,845.43	\$13,355,017.16	\$ 14,128,828.27	1395	1170	2216
Dec-20	Jan-21	2/9/2021	\$ 35,222,240.58	\$ 352,222.29	\$ 34,870,018.29	\$ 16,726,031.04	\$ 18,143,987.25	1534	1308	2539
<b>TOTAL TO DATE</b>			<b>\$ 150,417,150.12</b>	<b>\$ 1,504,171.86</b>	<b>\$ 148,912,978.26</b>	<b>\$ 71,678,891.79</b>	<b>\$ 77,234,086.47</b>			

**COOPERATIVE ENDEAVOR AGREEMENT  
BY AND BETWEEN THE  
LOUISIANA UNIFORM LOCAL SALES TAX BOARD,  
THE LOUISIANA DEPARTMENT OF REVENUE, AND THE  
LOUISIANA BOARD OF TAX APPEALS**

WHEREAS, Section 3 of Act 143 of 2018 authorizes the Louisiana Uniform Local Sales Tax Board (the “Board”) to coordinate with the Louisiana Board of Tax Appeals (“BTA”) concerning the creation of an electronic filing platform and La. R.S. 47:337.102(I)(3) authorizes the Board to make payments to the BTA in recognition of workload increases.

WHEREAS, La. R.S. 47:1439(F)(3) provides that the BTA “may utilize the escrow account to facilitate the operation of an online filing system, including the deposit of advance costs from subscribers and related payment of amounts collected related to that service.”

WHEREAS, the Department of Revenue (the “Department”) and the Board deem it desirable to enter into a cooperative endeavor agreement (“CEA”) with the BTA related to commencement of its electronic filing and searchable records management system. The development of these services provide a material and direct benefit to tax administration and collection in Louisiana.

WHEREAS, the Department and Board have agreed to a bulk subscription for the life cycle of the contract necessary to deliver the electronic filing and searchable records management system; and have agreed that a target of 100 subscriptions be divided 60% to the Board and 40% to the Department which accords with the overall division between state and local sales tax revenue collections.

WHEREAS, the BTA has entered into an Intergovernmental Agreement with the Louisiana Clerks’ Remote Access Authority (“LCRAA”) to implement electronic filing through the uniform Louisiana Clerk of Court platform.

WHEREAS, the BTA is required to implement an electronic case management system in order for stakeholders to file into any open case (presently existing or hereinafter opened) with the LCRAA filing system.

WHEREAS, Section 3 of Act 143 of 2018 provides in implementing its online filing system the Board “shall not be subject to the provisions of Subpart C of Part I or of Part V-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, as amended (which provide for services directly by OTS).

WHEREAS, the implementation of the electronic filing system requires a contract with the case management vendor, and the parties to this CEA desire to bulk purchase discounted subscriptions to the searchable public portal of the BTA case management system.

WHEREAS, BTA has solicited multiple quotes for its electronic case management system (“ECMS”) and has arranged for demonstrations for the designees of the Department and the Board from the two lowest priced vendors.

WHEREAS, BTA has solicited input from the attorney users and has received feedback concerning their preferred vendor, and has presented to the Louisiana Association of Tax Administrators which has conducted a formal survey poll and over 70% of responses support proceeding with the second from lowest vendor.

WHEREAS, the BTA contract with an ECMS vendor to service the LCRAA uniform e-filing system would be for a period of five years. E-filing and ECMS provides efficiencies to benefit state and local collectors.

WHEREAS, to provide stable funding to enable implementation of the ECMS the BTA and the Department and Board agree that the Department and Board should benefit from an overall discount from the standard subscription rate that will be charged to the public.

WHEREAS, in exchange for a five year subscription paid as described below, the Department and Board bulk subscription shall be at a 25% discount from the general public’s monthly subscription.

NOW THEREFORE BE IT AGREED BY THE LOUISIANA UNIFORM LOCAL SALES TAX BOARD, THE LOUISIANA BOARD OF TAX APPEALS, AND THE LOUISIANA DEPARTMENT OF REVENUE, that:

- 1) Within 30 days of signing this agreement, the Department will pay \$81,000 to the BTA escrow account as an advance bulk purchase of subscriptions to the electronic case management system’s public search portal. This represents a total of 40 subscriptions at the aforementioned bulk discounted price.
- 2) Within 30 days of signing this agreement, the Board will pay \$121,500 to the BTA escrow account as an advance bulk purchase of subscriptions to the electronic case management system’s public search portal. This represents a total of 60 subscriptions at the aforementioned bulk discounted price.
- 3) The BTA will use these funds to implement electronic filing and case management, including the launch of a password protected searchable public portal for its case management system (the “portal”).
- 4) The subscription calendar year shall commence on first day of the month following the portal becoming functional.
- 5) In the subsequent four fiscal years the Department will pay \$13,500 to the BTA escrow account. This represents the remaining dollar amount due on the total five year subscription divided evenly over the four remaining years. This will be used by the BTA toward the annual maintenance costs associated with the ECMS.
- 6) In the subsequent four fiscal years the Board will pay \$20,250 to the BTA escrow account. This represents the remaining dollar amount due on the total five-year subscription divided evenly over the four remaining years. This will be used by the BTA toward the annual maintenance costs associated with the ECMS.
- 7) The subscriptions purchased hereby shall run for a total of 60 months from activation.

THUS DONE AND SIGNED on this \_\_\_\_ day of February , 2021

LOUISIANA UNIFORM LOCAL SALES TAX  
BOARD

By: \_\_\_\_\_  
Title: \_\_\_\_\_

THUS DONE AND SIGNED on this \_\_\_\_ day of February, 2021

LOUISIANA BOARD OF TAX APPEALS

By: \_\_\_\_\_  
Title: \_\_\_\_\_

THUS DONE AND SIGNED on this \_\_\_\_ day of February, 2021.

LOUISIANA DEPARTMENT OF REVENUE

By: \_\_\_\_\_  
Title: \_\_\_\_\_