



Louisiana Uniform Local Sales Tax Board

**Minutes of the Regular Meeting
Thursday, December 16, 2021 ~ 1:30 PM
MPERS Building, First Floor Executive Conference Room
7722 Office Park Blvd. Baton Rouge, LA 70809**

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	__P__
Guy Cormier, Police Jury Association of Louisiana Executive Director	__A__
Amanda Granier, LA School Board Association Appointee	__A__
Shawn McManus, LA Sheriff's Association Appointee	__P__
Kressy Krennerich, LA Municipal Association Appointee, Vice Chairman	__P__
Jeffery LaGrange, Police Jury Association of Louisiana Appointee	__P__

Proxies:

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

STAFF PRESENT:

J. Roger Bergeron, Executive Director	__P__
---------------------------------------	-------

OTHERS PRESENT:

Rick Mekdessie
Andrew Kolb
Renee Roberie, Remote Sellers Commission
Administrators participating via the Zoom Web Conferencing platform.

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

1. 12/16/2021 Meeting Agenda
2. 11/18/2021 Meeting Minutes
3. 11/30/2021 Financial Statements
4. FY 2021 YTD Budget through 11/30/2021
5. Bill Payments Month Ending 11/30/2021
6. FY 2021 Audited Financial Statements
7. Look Up Tool Draft Agreements

Minutes of the Regular Meeting
Thursday, December 16, 2021 ~ 1:30 PM
Page 2

Roll Call

Chairman Ruppert called the meeting to order at 1:39PM. The secretary called the roll and a quorum (5 members / proxies or more) was established.

Adoption of the Agenda

ON MOTION OF Kressy Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to adopt the agenda of the December 16, 2021 meeting of the LA Uniform Local Sales Tax Board as amended adding the agenda item of Request for LULST Board Member to Attend a Protest Hearing. No public comment.

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

ON MOTION OF John Gallagher, 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 November 18, 2021. No public comment.

Remote Seller Commission Update (Renee Roberie, Executive Director)

Renee Roberie, Executive Director of the Louisiana Remote Sellers Commission, provided an update on monthly collections and distributions for November 2021 and special distribution of \$2.1 million dollars of unused fees for fiscal year 2021. See attached reports.

Board Member Requests

None

Executive Director's Report

- **Annual Audit Report** - An exit conference was held on Friday, December 10, 2021 with Mr. Robert Carter with the CPA firm of Kolder Slaven and Company regarding our current audit of the Board's financial statements. Attached is an electronic copy of the final audit report. On page 2 of the Auditor's Report you will find a favorable opinion and on page 29 no findings regarding internal controls and compliance. The Agreed Upon Principals (AUP's) which were suspended by the legislature will be reinstated this year. A data recovery plan should also be implemented.
- **Look Up Tool Agreements (Andrew Kolb)** - Drafts of the proposed access agreements for the Rate Lookup Tool were presented. There are separate agreements for: 1) collectors; 2) outside auditors; and 3) taxpayer/dealers. The collector agreement differs slightly from the outside auditor agreements based on their different respective roles. The collector agreements do not call for the payment of any additional amounts by parish collectors for the bulk address upload feature since the parishes have already contributed amounts for the Lookup tool development via their funding of the Board. Likewise, outside auditors are not charged any amounts for bulk address access since they are limited to using the bulk address upload feature solely for the purpose of their work on audit engagements for a collector or collectors.

The main difference in the taxpayer/dealer agreement is the payment of costs for the setup for the API connection as well as a nominal monthly access fee capped at five cents (\$.05) per hit. Both of these amounts are pass through costs to reimburse the Board for the costs of the Lookup Tool going forward since it is anticipated the API use will end up being the majority of traffic on the system. The taxpayer/dealer contract provides that every quarter the Board will review the total Lookup Tool utilization and potentially adjust the “per hit” monthly fee downward as traffic goes up and the reimbursement of costs can be spread across more API users.

- **Look-Back and Ahead (Strategic Plan)** – A status report on the LULSTB Strategic Plan was disseminated by the Executive Director and feedback requested.

ON MOTION OF Kressy Krennerich, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to table this agenda item to the January 2022 meeting.

- **Request for LULST Board Member to Attend a Protest Hearing (Added Agenda Item)**
The Executive Director received a request from an attorney requesting a board member to attend a protest hearing on December 22, 2021 at 11:00 AM at the Jefferson Parish Sheriff’s Office. Board Member Kressy Krennerich volunteered to attend upon confirmation of her availability. Roger also stated he was available to attend.

ON MOTION OF Kressy Krennerich SECONDED BY Jeff LaGrange, AND CARRIED, the Board voted to permit the Executive Director to attend the protest hearing. No public comment.

Financial Reports

ON MOTION OF Shawn McManus, SECONDED BY Kressy Krennerich, AND CARRIED, the Board voted to receive the financial reports and approve the bill payments for the month ending 11/30/2021.

Other Business - Election of Officers for Calendar Year 2022

Nominations:

Chairman – Kressynda Krennerich nominated by Neshelle Nogess

Vice Chairman – Jeffrey LaGrange nominated by Kressynda Krennerich

Secretary – Neshelle Nogess nominated by Kressynda Krennerich

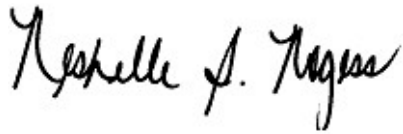
ON MOTION OF John Gallagher, SECONDED BY Shawn McManus, AND CARRIED, the Board voted to accept the slate of officers as presented.

Minutes of the Regular Meeting
Thursday, December 16, 2021 ~ 1:30 PM
Page 4

Chairman Gregory Ruppert announced effective at the close of the December 16, 2021 meeting of the LULSTB, he will step down as the proxy member of the Board for the LA Sheriff's Association.

Adjournment

ON MOTION OF Greg Ruppert, SECONDED BY John Gallagher, AND CARRIED, the Board voted to adjourn at 2:31 PM.



Neshelle S. Nogess, Secretary

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 Returns > 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-20	Dec-20	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
Jan-21	Feb-21	3/9/2021	\$ 27,950,194.50	\$ 279,501.96	\$ 27,670,692.54	\$ 13,248,401.71	\$ 14,422,290.83	1794	1538	2762
Feb-21	Mar-21	4/9/2021	\$ 24,262,499.34	\$ 242,625.13	\$ 24,019,874.21	\$ 11,444,817.30	\$ 12,575,056.91	1957	1649	3009
Mar-21	Apr-21	5/7/2021	\$ 35,346,757.19	\$ 353,467.97	\$ 34,993,289.22	\$ 16,759,134.28	\$ 18,234,154.94	2117	1806	3210
Apr-21	May-21	6/8/2021	\$ 28,646,775.91	\$ 286,467.91	\$ 28,360,308.00	\$ 13,612,746.93	\$ 14,747,561.07	2278	1904	3402
May-21	Jun-21	7/8/2021	\$ 33,927,808.61	\$ 339,278.55	\$ 33,588,530.06	\$ 15,987,845.25	\$ 17,600,684.81	2433	2052	3606
Jun-21	Jul-21	8/6/2021	\$ 32,361,722.76	\$ 323,617.83	\$ 32,038,104.93	\$ 15,240,951.51	\$ 16,797,153.42	2598	2163	3855
Jul-21	Aug-21	9/9/2021	\$ 30,097,561.37	\$ 300,976.03	\$ 29,796,585.34	\$ 14,273,170.26	\$ 15,523,415.08	2766	2286	4030
Aug-21	Sep-21	10/6/2021	\$ 30,602,109.60	\$ 306,022.13	\$ 30,296,087.47	\$ 14,451,708.36	\$ 15,844,379.11	2912	2418	4242
Sep-21	Oct-21	11/5/2021	\$ 29,506,754.24	\$ 295,067.91	\$ 29,211,686.33	\$ 13,958,825.22	\$ 15,252,861.11	3136	2557	4523
TOTAL TO DATE			\$ 423,119,333.64	\$ 4,231,197.28	\$ 418,888,136.36	\$ 200,656,492.61	\$ 218,231,643.75			

ANNUAL AUDIT REPORT

E.D. PROVIDED COPIES OF FY 2020-21 AUDIT REPORT, CONDUCTED BY THE FIRM KOLDER, SLAVEN & COMPANY, WHICH INCLUDED STATEMENT OF COMPLIANCE (PG 2) AND NO ADVERSE FINDINGS (PG.29)

LOOKUP TOOL AGREEMENTS

BOARD'S ATTORNEY ELECTRONICALLY PROVIDED DRAFTS OF USER AGREEMENTS FOR COLLECTORS, AUDITORS, AND API USERS PRIOR TO MEETING DATE.

FOLLOWING BRIEF DISCUSSION, IT WAS MOVED AND ADOPTED TO TABLE ITEMS FOR FURTHER REVIEW AND DISCUSSION.

LOOK BACK, LOOK AHEAD

MEMBERS IN ATTENDANCE WERE PROVIDED A WRITTEN REPORT WHICH SUMMARIZED THE ACTIONS TAKEN AND CURRENT STATUS OF EACH ITEM LISTED IN THE BOARD'S 2018 STRATEGIC PLAN. (ED WAS UNABLE TO PRESUBMIT ELECTRONICALLY). MEMBERS WERE REQUESTED TO CONTACT THE ED WITH ANY QUESTIONS/COMMENTS AFTER THEIR REVIEW OF SAME

HEARING REQUEST (ADDED TO AGENDA PRIOR TO ADOPTION)

EMAIL RECEIVED FROM TAXPAYER ATTORNEY 12/15/21 REQUESTING BOARD ATTENDANCE AT PROTEST HEARING SCHEDULED FOR 12/22/21. AFTER BRIEF DISCUSSION, BOARD DESIGNATED THE EXECUTIVE DIRECTOR TO ATTEND.

FINANCIAL REPORTS: REVIEW BRIEFLY AND MOTION ADOPTED TO APPROVED AS PRESENTED